



CITY OF MEMPHIS

Mission

To be brilliant at the basics - delivering reliable, responsive, high quality services.

Vision

Memphis is a hub of opportunity, innovation and easy living.

Purpose

Improving quality of life for all Memphians, every day.

City of Memphis Administration



Jim Strickland, Mayor

ADMINISTRATION

CHIEF EXECUTIVES

Shirley Ford, **Chief Financial Officer**
Ursula Madden, **Chief Communications Officer**
Douglas McGowen, **Chief Operating Officer**
Bruce McMullen, **Chief Legal Officer**
Michael Rallings, **Director, Police Services**
Alexandria Smith, **Chief Human Resources Officer**

DIRECTORS

Antonio Adams, **Director, General Services**
Manny Belen, **Director, Engineering**
Robert Knecht, **Director, Public Works**
Albert Lamar, **Director, Solid Waste**
Keenon McCloy, **Director, Libraries**
Maria Muñoz-Blanco, **Director, Parks and Neighborhoods**
Michael Rodriguez, **Chief Information Officer**
Gina Sweat, **Director, Fire Services**
Paul Young, **Director, Housing and Community Development**
John Zeanah, **Director, Planning and Development**

COURTS

Tarik Sugarmon, **Administrative Judge (Division 2)**
Jayne R. Chandler, **City Court Judge Division 2**
Teresa Jones, **City Court Judge Division 1**
Kay Robilio, **City Court Clerk**

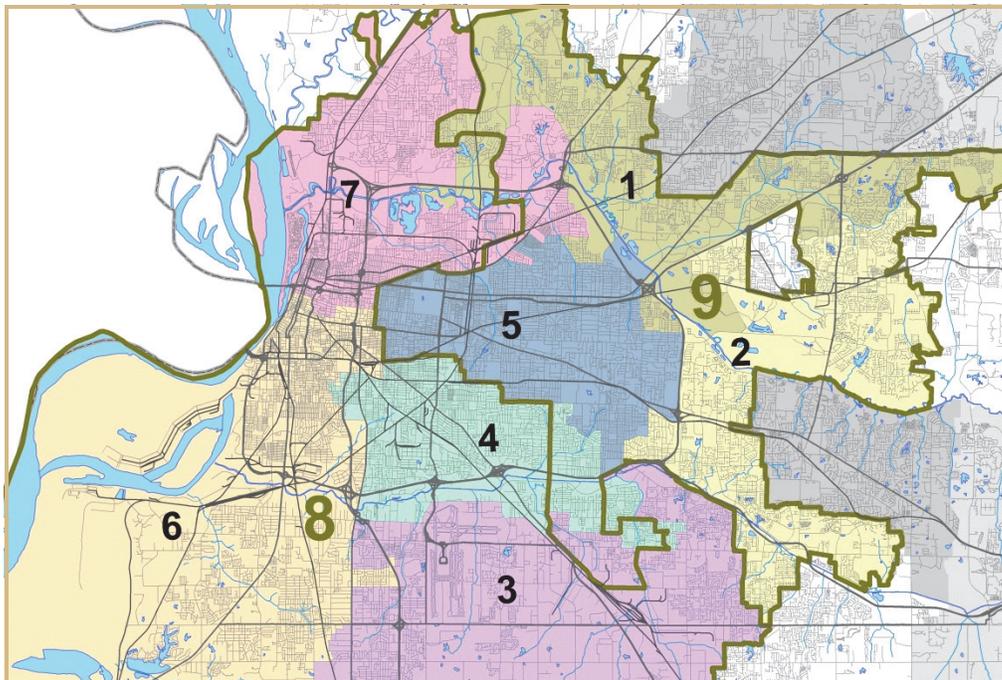
City of Memphis City Council

COUNCIL MEMBERS



Standing (left to right): Sherman Greer (District 1), Worth Morgan (District 5), Reid Hedgepeth (Super District 9-3), Kemp Conrad, Chairman, (Super District 9-1), Berlin Boyd (District 7), Frank Colvett Jr (District 2), J Ford Canale (Super District 9-2)

Seated (left to right): Martavius D Jones (Super District 8-3), Patrice J Robinson, Vice-Chair Person, (District 3), Gerre Currie (District 6), Jamita Swearngen (District 4), Cheyenne Johnson (Super District 8-2), Joe Brown (Super District 8-1)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Memphis
Tennessee**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Memphis for its annual budget presentation for the fiscal year beginning July 1, 2018.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another year.

Although there have been years that we have not received the Distinguished Budget Award, we have received it now for 20 consecutive years. The City of Memphis also holds GFOA's Certificate of Excellence in Financial Reporting for our Comprehensive Annual Financial Report for the previous 41 years.

The Finance Division Employees who contribute to the development of the Fiscal Year 2020 Annual Budget are:

Richard Campbell, **Budget Manager**

Kametris Wyatt, **Revenue Manager**

Cynthia Hughes-Ward, **Budget Supervisor**

Shuman Majumdar, **Sr. Financial Analyst**

Anita Taylor, **Sr. Financial Analyst**

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Jullian Hulbert (City Attorney - Retiree)



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PREFACE

This budget document presents an in-depth insight into the financial stewardship of the City of Memphis. The budget book reflects the intention of the administration to provide readers a comprehensive and transparent view into the use of resources that provide services to the citizens of Memphis. With a focus on financial information, budget policy, capital planning, and strategic forecasting the budget book conveys the necessary information to gain a level of understanding into the city's funding capabilities and its spending priorities. Summary financial totals are prepared from very detailed sub-systems, as a result rounding differences may appear in some instances.

The identifying tabs organize this book into major sections and sub-sections to easily guide readers through the information. A more detailed template on how to use the budget book follows.

How to Use this Book

Revenues and **Expenditures** are presented in the context of **Funds** which is the highest grouping of financial information. The second level of information grouping is at the **Division Level**. Division levels summarize to the Fund Level. The lowest level of information grouping is the **Legal Level** (program level). The Legal Level grouping also summarizes to the Division level.



The **General Fund** is the largest fund. The General Fund is used to account for the general operations and activities that provide services to the citizens. It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative and operating expenses. The primary sources of revenues are Ad Valorem Tax (property tax), Local Sales Tax, Licenses and Permits, and Fines and Forfeitures.

The General Fund is the first fund section presented in this document. The major section entitled “Other Governmental Funds” presents the Debt Fund and the Special Revenue Funds. The major section entitled “Proprietary Funds” presents the Enterprises and Internal Services Funds. The “Fiduciary Funds” major section presents the Library and Other Post Employment Benefit Funds.

A description of the major sections and sub-sections follows.

Introduction

The Introduction section includes the Mayor’s Letter, the proposed to adopted budget, followed by historical information about the City of Memphis, the Governmental Structure, and the City’s Organizational Chart.

Budget Overview

The Budget Overview section provides a summary of the budget and explains some of the factors behind the numbers presented. This section also identifies the City’s Mission and Priorities and Performance Accountability Plan. The sub-sections describe the City’s Budget Process and Policy, the All Funds Financial Summary and individual summaries of each Fund, the Tax History, the Operating Ordinance, the Authorized Positions and the Capital Improvement Program (CIP) Summary.

General Fund Revenue

The General Fund Revenue section of the book includes a summary of the General Fund revenues and a detailed listing of all revenue sources. The detailed listing includes revenues that are for the general use of the City of Memphis and revenues earned through the direct efforts of a City Division.

General Fund Expenditures

The General Fund Expenditures section of the book begins with a summary of the General Fund expenditures. The sub-sections of the summary provide information at the Division Level and the Legal Levels.

Divisions

All divisions included in this book have a uniform format. Each division’s budget provides the reader with a wealth of information, not only about the division’s total budget, but also about its mission, goals and performance toward providing the best services possible for citizens. Further information pertaining to the Division is presented at the legal level or program level. The City of Memphis’ General Fund Budget is

approved, by ordinance, at the Legal Level; therefore each division will have one or more legal levels.

The information at the Division Level includes:

Comparative Financial Plan – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Mission – A mission statement is a clear, concise statement of purpose that guides the action of the division and captures the essence of the division’s goals and philosophies.

Structure – The organization chart shows the Legal Level entities that comprise the division.

Services – This section lists the scope of services provided by the division and to the citizens of Memphis. Some of these are public safety, parks and recreation, public works and courts.

Performance Highlights – Performance highlights summarize the accomplishments achieved, changes made, and new programs implemented in FY2020.

Strategic Goals (KPI’s) – Key performance indicators identify the major goals and the performance metrics that support the City’s priorities.

Description – This summarizes the function and/or services of this sub-unit of the division.

The information at the Program Level includes:

Comparative Financial Plan – This financial spreadsheet compares previous fiscal year expenditures and revenues against the current year adopted budget.

Other Funds

The Other Funds section includes funds other than the General Fund that have been appropriated by the budget ordinance. These funds have their own assets, liabilities, equity, revenues, and expenditures (or expenses), for certain specific activities to accomplish definite objectives. The funds are as follows:

Debt Service Fund – This fund accounts for the periodic deposits of revenue and loan payments to assure the timely availability of sufficient monies for the payment of the City’s general obligation debt and other related debt and costs.

Enterprise Funds – The Sewer Fund and the Storm Water Fund represent the City’s Enterprise Funds which provide services to the public on a user charge basis.

Fiduciary Funds

- **OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND** – This fund accounts for the City’s payment of healthcare benefits to retirees and their families.
- **LIBRARY RETIREMENT FUND** – This fund accounts for the activity of retirement, death and disability benefits for those covered under the plan.

Internal Service Funds – These funds provide services to other divisions of the City on a cost reimbursement basis. Included in the Internal Service Funds are:

- **HEALTH INSURANCE FUND** – This fund accounts for the City’s self-insurance for health benefits for City employees and their dependents.
- **UNEMPLOYMENT FUND** – This fund accounts for unemployment compensation deposited into the City’s self-insured plan.
- **FLEET MANAGEMENT FUND** – This fund accounts for the maintenance and repair of all City vehicles and equipment.

Special Revenue Funds – These funds are required to account for the use of revenue earmarked by law for a particular and restricted purpose. Included in the Special Revenue Funds are:

- **AFFORDABLE HOUSING TRUST FUND** – A funding source to be used for new construction and rehab of multi-family homes, as well as minor

- home repairs and rehabilitation of single family homes for those who qualify.
- **COMMUNITY CATALYST FUND** – Funds to improve infrastructure in key anchors of neighborhoods throughout the City.
 - **DRUG ENFORCEMENT FUND** – Funds from seized properties that support the drug enforcement cost.
 - **ELECTRONIC TRAFFIC CITATION FUND** – A funding source to be used for upgrading and maintaining the electronic citation system used by Police and the City Court Clerk’s office.
 - **FIRE EMS FUND** – Funds to support technology for Fire operations.
 - **HOTEL/MOTEL OCCUPANCY TAX FUND** – Funds to support the convention center and tourism.
 - **HUB COMMUNITY IMPACT FUND** – A funding source to be used to lift people out of homelessness and into a life of self-sufficiency.
 - **METRO ALARM FUND** – accounts for the financial resources enforcing an ordinance for the proper use of alarms and reducing false alarms.
 - **NEW MEMPHIS ARENA** – Funds to retire debt of the FedEx Forum.
 - **PARK SPECIAL REVENUE FUND** – A funding source to be used for the purchase of land to expand existing park acreage or to develop new park locations.
 - **PRE - K FUND** – Funds to account for property taxes collected by the City designated to fund Pre-K needs-based enrollment.
 - **SOLID WASTE MANAGEMENT FUND** – accounts for the delivery of timely and environmentally responsible solid waste disposal services.
 - **STATE STREET AID FUND** – A funding source for proceeds of the local share of the tax on motor fuel that are restricted for use only on street and road construction and maintenance.

Strategic Planning

The Strategic Planning section details the City’s Four-Year Financial Plan for the General Fund. This is a projection; however, it does not represent what will be adopted and approved by Council for the years projected. Budgets are approved one year at a time.

Appendix

The Appendix section provides a Glossary of terms and acronyms that are used throughout the book.

INTRODUCTION



THE CITY OF MEMPHIS, TENNESSEE

Memphis is located on the east bank of the Mississippi River in the southwest corner of Tennessee. Memphis is the State's largest city and the county seat of Shelby County. The corporate limits contain 317 square miles, representing 45 percent of the total land area of Shelby County. Memphis ranks as the 20th largest city in the nation. The estimated population is 662,035.

Community Profile

GOVERNMENT

The City of Memphis was founded in 1819, and incorporated in 1826. The present Charter was adopted in 1968, establishing a Mayor-Council form of government. In 1995, the Council adopted a new district plan for the 13 Council positions. A total of nine districts were created. Seven districts have one representative each and two "super districts" have three representatives each.



GEOGRAPHY

Land Area (In Square Miles)

Memphis	317
Shelby (includes Memphis)	783
Crittenden	636
DeSoto	497
Tipton	473
Fayette	706
Marshall	710
Tate	411
Tunica	481
Total	5,014

Source: Census.gov/quickfacts

Climate

Avg. Annual High Temp	72.4
Avg. Annual Low Temp	53.6
Avg. Annual Temp	63
Avg. Precipitation	53.67 Inches

Avg. Snowfall	3 Inches
Elevation	262 Feet

Source: U.S. Climate Data

DEMOGRAPHICS

Population (City of Memphis)

2018 (est.)	662,035
2023 (proj.)	668,036

Source: Greater Memphis Chamber

Sex (City of Memphis)

Male	47.5%
Female	52.5%

Source: ESRI Community Analyst 2017 estimates

Race (City of Memphis)

White	29.2%
Black	63.9%
Asian and Pacific Islander	1.6%
Other	5.3%

Source: Census.gov/quickfacts

Population by Age (City of Memphis)

0 to 9	14.2%
10 to 19	13.7%
20 to 29	16.4%
30 to 39	14.3%
40 to 49	11.2%
50 to 59	11.6%
60 to 69	10.7%
70 to 79	5.2%
80+	2.7%

Source: Census Reporter

ECONOMICS

Top 20 Major Employers

FedEx Corporation	30,000
Shelby County Schools	11,500
Tennessee State Government	14,200
United States Government	13,200
Methodist Le Bonheur Healthcare	13,000

Baptist Memorial Healthcare	6,647
The City of Memphis	7,000
Wal-Mart Stores Inc.	6,800
Shelby County Government	4,824
Naval Support Activity Mid-South	6,500
Kroger Co.	6,927
University Of Tennessee Health Science Center	3,667
DeSoto County School District	3,959
St. Jude Children's Research Hospital	4,109
Technicolor	3,500
XPO Logistics	3,716
Century Management	3,100
Memphis Light, Gas & Water	2,700
The University of Memphis	2,438
Nike	2,621
Regional Medical Center at Memphis	2,503

Source: Memphis Regional Chamber

Unemployment Rates - 2018 Average

(Not Seasonally Adjusted)

City of Memphis	4.1%
Shelby County	3.7%
Memphis MSA	4.2%
Tennessee	3.5%
United States	4.0%

(Memphis MSA - Memphis, TN-MS-AR Metropolitan Statistical Area)

Source: Ychart

Household Income - 2018 Average

Memphis	\$38,230
Shelby County	\$48,415
Memphis MSA	\$52,585

Source: ESRI Community Analyst

Sales Tax

Local	2.25%
State	7.00%

Property Tax Rates (2019)

(Per \$100 value)

Memphis City	\$3.19
Shelby County	\$4.05
Total in Memphis City Limits	\$7.24

Retail Sales

Shelby County

2003	\$11,451,861,873
2004	\$12,758,664,548
2005	\$13,197,247,726
2006	\$13,058,548,293
2007	\$13,034,523,628
2008	\$12,901,168,397
2009	\$11,657,744,293
2010	\$12,075,122,671
2011	\$12,835,980,126
2012	\$13,455,478,568
2013	\$13,404,562,869
2014	\$13,214,986,705
2015	\$13,313,031,454
2016	\$14,185,582,323
2017	\$14,267,945,546

Source: Tennessee Department of Revenue

Note: Data is for the fiscal year beginning July 1 of the previous year and ending June 30 of the year listed

Bond Rating (as of June 30, 2019)

General Obligation Bonds)

Moody's	Aa2
S & P Global Ratings	AA+

Sanitary Sewage System Revenue Bonds

Moody's	Aa2
S & P Global Ratings	AA+



2018 Residential Real Estate

	Annual Average (\$)
Average New Home Sales Price, FY2018	\$348,562
Average Existing Home Sale Price	183,092
Average Rent (2 bedroom), FY2018	\$1,141

Source: Memphis Area Association of Realtors and US Department of Housing and Urban Development

Commercial Office Space

Total Market Size (Sq. ft.)	20,252,508
Square Feet Available	19,732,508
Vacancy Rate	20.8%
YTD Net Absorption (sq. ft.)	(511,098)
New Construction (sq. ft.)	315,000
Asking Direct Lease Rate (per sq. ft)	\$18.04

Source: Xceligent Office Market Report, 1Q-2018

Industrial Space

Total Market Size (Sq. ft.)	193,653,396
New Construction (Sq. ft.)	1,084,050
Square Feet Available	187,402,204
Vacancy Rate	7.0%
YTD Net Absorption (sq. ft.)	(632,366)
Asking Direct Lease Rate (per sq. ft)	\$2.83

Source: Xceligent Industrial Market Report, 1Q-2018

Healthcare

Medical Doctors	18,979
Registered Nurses	60,360

Dentists	1,700
Hospitals	170
Ambulatory Surgical Centers	122

Source: Henry J Kaiser Family Foundation and Bureau of Labor Statistics

Education (2018-2019)

Primary School District	Shelby County Schools
Total Enrollment (2018-2019)	108,900
Number of Schools:	204
Elementary (including Pre-K)	81
Middle/Junior	25
K-8	9
High School	27
Charter School	54
Alternative	3
Career & Tech	2
Specialty Centers	2
Virtual	1

Sources: Tennessee Department of Education and Shelby County Schools <http://www.scsk12.org/about/>

College Entrance Exam Scores, 2018-2019 Average

ACT:	
Shelby County Schools	22
Tennessee	20.2
U.S.	20.8

Sources: Tennessee Department of Education and ACT, Inc niche.com/K12/d/shelby-county-schools-tn/academics/

Airport, U.S. Flights Only

Annual Departures**	25,766
Major Airlines	6
Regional Commuters	21
Freight Carriers	6
Total Passengers**	2,189,773
Total Cargo Enplaned (lbs)	4,363,635,834

Source: Busiest cargo airport in North America since 1992
Sources: Memphis -Shelby County Airport Authority Stat Report and US Bureau of Transp. Statistics

** All numbers are for scheduled flights.



SERVICE STATISTICS (Data as of July 2019)

Fire

Uniform Personnel Strength	1,640
Fire Stations	57
Fire Divisions	2
Fire Battalions	11
Engine Companies	51
Quint Companies	4
Aerial Ladder Truck Companies	21
Rescue/Hazardous Material Squads	3
Air Crash Apparatus	3
EMS Units/Ambulance	34
Alternative Response Vehicle	12

Police

Uniform strength	2,142
Number of Precincts	9
Number of Squad Cars in fleet	2,129

PUBLIC WORKS

Solid Waste/Garbage Collection

Tons Solid Waste Disposed	226,509
Tons Solid Waste Diverted	266,914
Homes Recycling (curbside)	145,711

Street Maintenance

Total Road Lane Miles	6,818
Curb & Gutter Miles	6,060

Street Lights	83,800
Tons Asphalt Produced	63,000
Lane Miles Resurfaced	102

Storm Drainage System

Roadside Ditches (miles)	512
Curb & Gutter (miles)	6,306
Underground Pipes (miles)	1,754
Concrete Channels (miles)	248
Storm Water Inlets	55,611

Sewer System

Sewer (miles)	3,133
Sewer Pump Stations	101
Daily Usage (gals/day)	157 million

Wastewater Treatment Plants

Wastewater Treated (gal.)	57.5 billion
Sludge Disposal (lbs.)	62.3 billion

Flood Control

Pumping Stations	7
Earth Levees (miles)	20
Flood Gates	30
Reservoirs (acres)	643
Flood Wall (linear ft.)	10,560

CITY ENGINEERING

Traffic Control

Signs repaired or replaced	12,000
Traffic Signal Maintenance (Annually)	7,250
Bicycle Lanes	114
Traffic Signals	787
Total Signal Devies (incl Street Lights)	1,082
Total City Roadways (miles)	2,410



PARK SERVICES

Recreation

Parks	164
Acreage	3,219
Golf Courses	8
Aquatic Sites	17
Community Centers	25
Tennis Centers	7
Walking Trails	57
Playgrounds	112
Liberty Bowl seating capacity	58,325
Zoo Acreage	76
Senior Centers	6
Libraries	18

Other Recreation Facilities

Liberty Bowl Memorial Stadium
Memphis Pink Palace Museum
Fairgrounds/Tiger Lane
Memphis Zoological Gardens
Memphis Botanic Garden

Lichterman Nature Center

Mud Island River Park

Brooks Museum

Levitt Shell

Services Provided by Other Governmental Units

Education

Shelby County School System

Health & Human Services

Memphis/Shelby County Health Department

Library Services

Memphis/Shelby County Public Library and Information Center

Public Housing

Memphis Housing Authority

Public Transportation

Memphis Area Transit Authority

Utilities

Memphis Light, Gas & Water Division

Letter from Mayor Jim Strickland



LETTER FROM THE MAYOR

Memphis Has Momentum. We have seen billions of dollars invested into our city for economic development, more Memphians are working today than in 2016, and we have made significant strides in the delivery of core city services. From every corner of our city, people want safer neighborhoods, more activities for our young people, and city services that meet the needs of their daily lives. From those priorities, I am presenting the adopted fiscal year 2020 operating and capital improvement plan budgets that will make strategic, targeted investments in the areas that will accelerate the momentum we have in our city.

In the \$711.6 million General Fund operating budget and the \$87.0 million Capital Improvement Program (CIP) budget, we have addressed many of the important initiatives that will help us build upon and accelerate our momentum. For the first time in more than a decade, we will fully fund our pension. In this budget, we are including a 4% pay increase for public safety employees and a 1% pay increase for all other employees, more youth programming, and more much needed paving for our city streets.

New to this budget are two revolutionary funds that will help areas of our city that for far too long have not seen the development they need and deserve. The first is the Community Catalyst Fund. This is a recurring source of funds solely to improve infrastructure in key anchors of neighborhoods throughout our city. The second is the Memphis Affordable Housing Trust Fund. Using grants and loans, the Affordable Housing Trust Fund will be used for new construction and rehab of multi-family homes, as well as minor home repair and rehabilitation of single family homes for those who qualify.

Now, one exciting fact that I have not mentioned is that we are adopting all of these items without a tax increase. We are able to do this because the last three years we have been disciplined and efficient with how city government operates.

As your mayor, I believe we have adopted a budget that meets our needs while further enhancing the core city services we provide to our employees and our citizens. We remain committed to working to improve the quality of life for all Memphians, every day.

Sincerely,

A handwritten signature in black ink that reads "Jim Strickland".

Mayor Jim Strickland

City of Memphis

FY2020 PROPOSED TO ADOPTED BUDGET

Expenditure Type	FY2020 Proposed Budget	Amendments	FY2020 Adopted Budget
General Fund Divisions			
REVENUES			
All Revenue	\$708,729,492	\$1,658,898	\$710,388,390
Total Revenue	\$708,729,492	\$1,658,898	\$710,388,390
EXPENDITURES			
City Attorney	\$14,505,342	—	\$14,505,342
City Council	\$2,502,759	\$55,000	\$2,557,759
City Court Clerk	\$5,769,986	—	\$5,769,986
City Court Judges	\$808,894	—	\$808,894
Engineering	\$8,796,794	—	\$8,796,794
Executive	\$19,339,931	—	\$19,339,931
Finance	\$15,074,275	\$(5,000)	\$15,069,275
Fire Services	\$182,694,042	\$1,156,348	\$183,850,390
General Services	\$24,485,775	—	\$24,485,775
Grants & Subsidies	\$50,102,890	\$109,932	\$50,212,822
Housing and Community Development	\$5,186,095	—	\$5,186,095
Human Resources	\$8,887,272	—	\$8,887,272
Information Services	\$21,690,869	—	\$21,690,869
Library Services	\$22,221,234	—	\$22,221,234
Parks and Neighborhoods	\$38,119,316	—	\$38,119,316
Police Services	\$271,267,661	\$1,512,352	\$272,780,013
Public Works	\$17,276,359	—	\$17,276,359
Total Expenditures	\$708,729,494	\$2,828,632	\$711,558,126
Contribution (Use) of Fund Balance	\$0	\$(1,169,734)*	\$(1,169,736)*

Capital Improvement Fund

EXPENDITURES

Total Expenditures	\$286,300,000	\$0	\$286,300,000
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* Variance due to rounding.

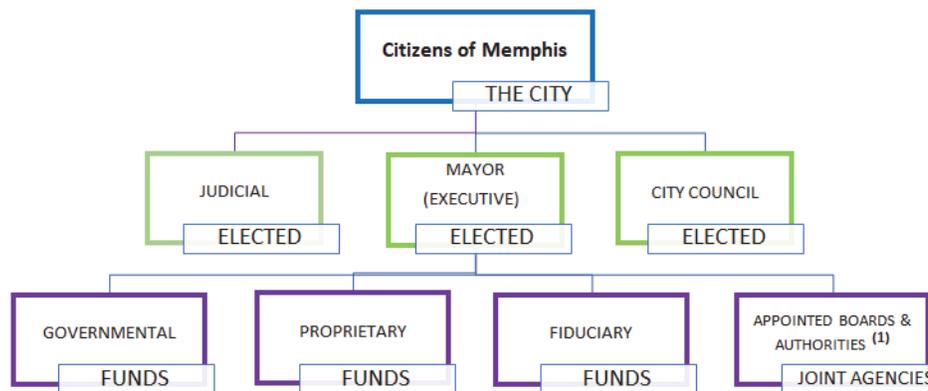
Governmental Structure

The City of Memphis was founded in 1819, and incorporated as a city in 1826. Memphis operated under a commission form of government from 1909 until January 1, 1968, when a Mayor – Council form of government was established. The City Council is composed of thirteen representative citizens who are elected for four-year terms. Six (6) council members are elected at large in multi-member districts, with territorial boundaries determined by dividing the City in half with each multi-member district consisting of three (3) council member positions. The remaining seven (7) members are elected by single member districts, numbers 1-7. The Council elects its own chairperson, exercises legislative powers, approves budgets and establishes the tax rate. The Mayor is elected to a four-year term. The Mayor carries out the policies of the City and appoints board members to various related organizations, joint owned ventures and board authorities. These include the boards of the Memphis Light, Gas and Water Division (MLG&W); Memphis Area Transit Authority; Memphis Housing Authority; Downtown Memphis Commission; Memphis Cook Convention Center; Memphis Brooks Museum of Art; Memphis & Shelby County Building Code Advisory Board; and the Memphis & Shelby County Public Library Board. The

Mayor appoints five of the seven members of the Board of the Memphis & Shelby County Airport Authority. Most of the members of these boards are private citizens giving their time to the City without compensation.

The City’s Operating Divisions are organized under Division Directors who report to one of six (6) Chiefs. All Division Directors and Chiefs are appointed by the Mayor and approved by the Council. The Chief Executive Team who coordinate the activities of all administrative divisions of City government are as follows: Chief Financial Officer; Chief Operating Officer; Chief Communications Officer; Chief Human Resources Officer; Chief Legal Officer; and Director, Police Services. The Chiefs act as liaisons between the Mayor and all divisions, bureaus, boards, commissions and authorities.

The administrative divisions of the City include: Engineering; Executive; Finance; Fire; General Services; Information Services; Housing and Community Development; Human Resources; Legal; Libraries; Parks and Neighborhoods; Office of Planning and Development, Police Services; and Public Works. There are three divisions with elected leadership: City Council; City Court Clerk and City Judges.

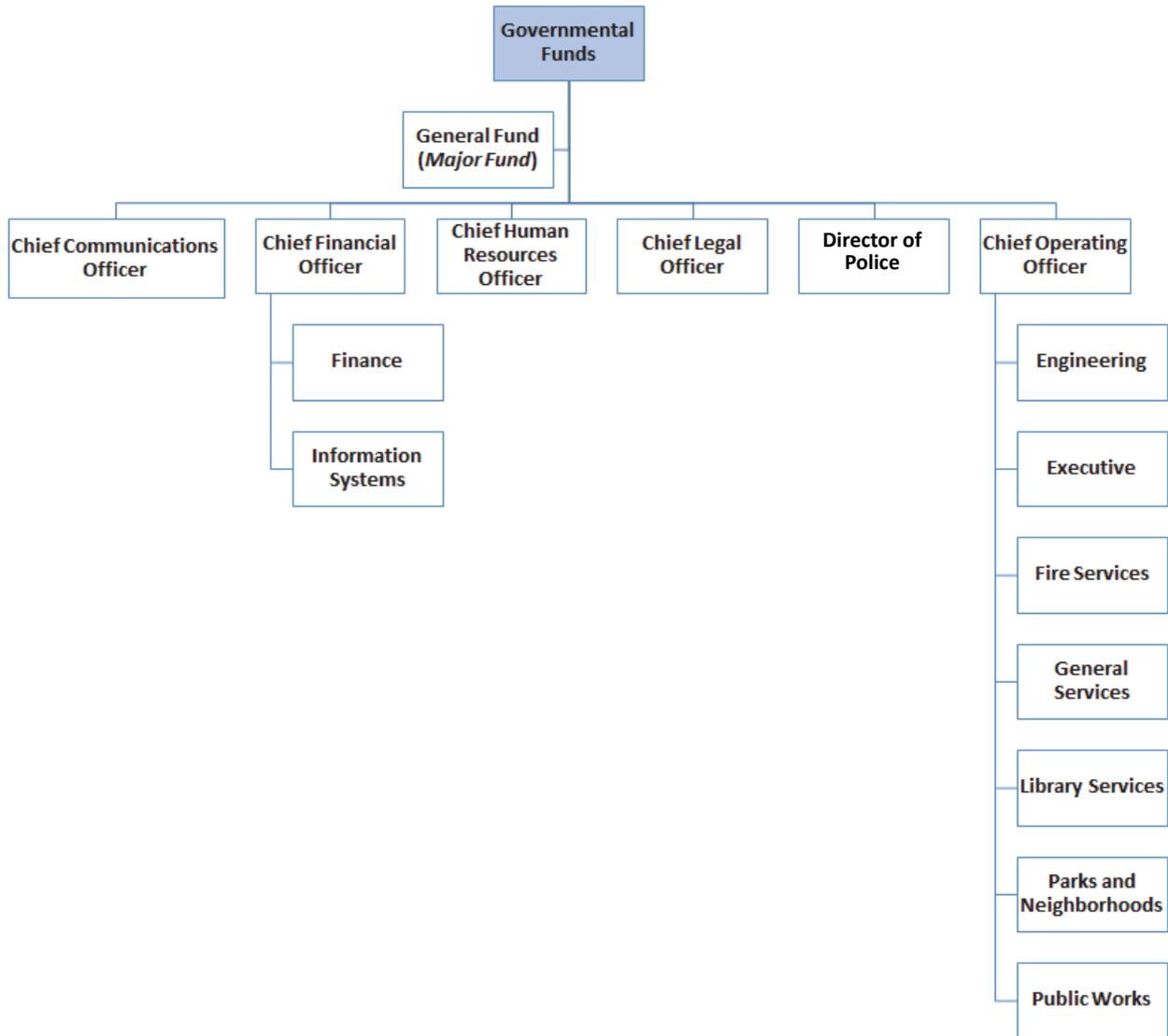


City of Memphis, Tennessee Organization Chart

Governmental Funds *(part 1 of 2)*

The City's **General Fund** is the general operating fund and supports the essential City services and activities. Fund revenues come primarily from a vari-

ety of Local and intergovernmental taxes, fees and fines.



Organization Chart

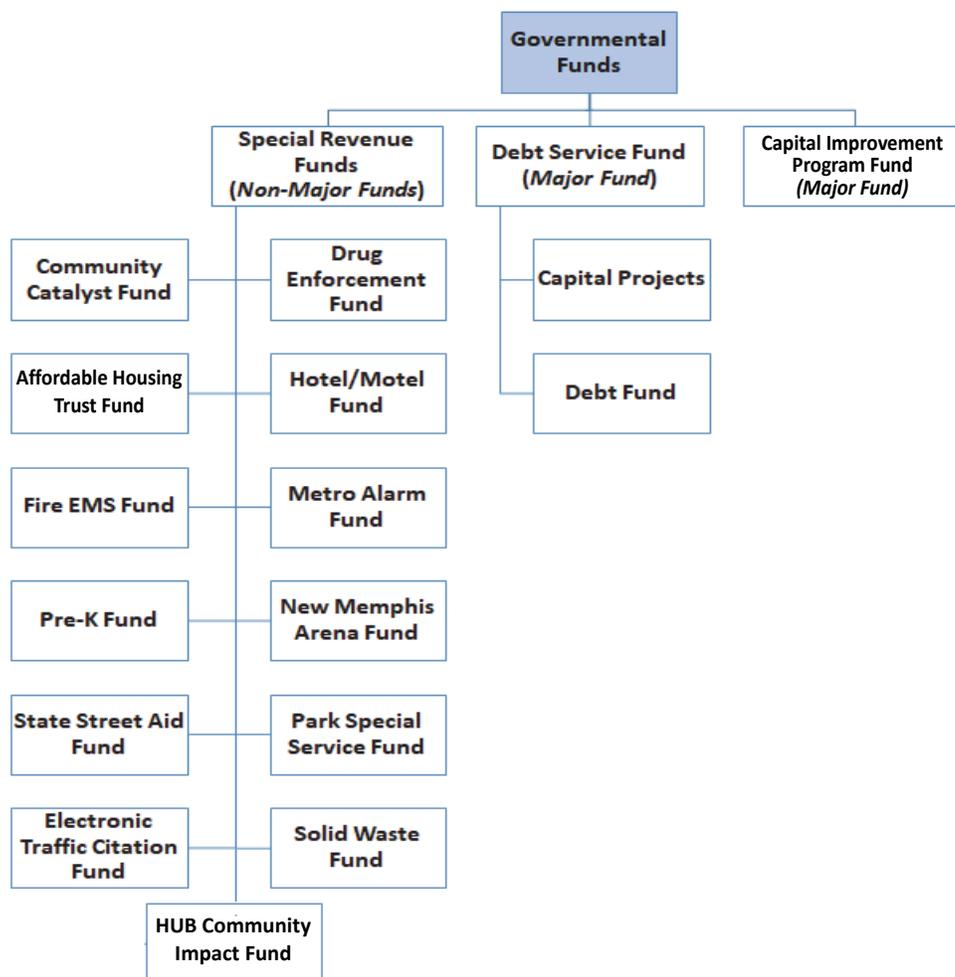
Governmental Funds *(part 2 of 2)*

The City’s **Special Revenue Funds** are used to account for revenues from specific sources that are designated to finance specific functions within the city.

The City’s **Debt Fund** is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligations and related costs.

Capital improvements are funded with the proceeds of bond issuances, state and federal grant funds, and a proportionate share of the property tax payment. A proportionate share of the property tax rate pays for the debt service on bond financing.

The **Capital Fund** has its own budget Cycle. A separate spending resolution guides the appropriations of the CIP budget and spending within the fund.



Organization Chart

Proprietary Funds

Enterprise Funds are self - supporting, in that each fund derives its revenue from charges and associated user fees.

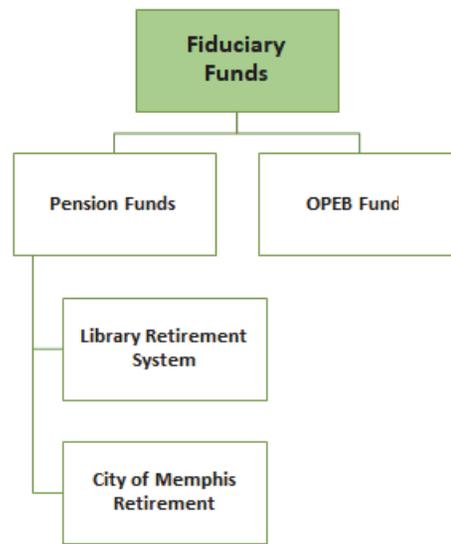
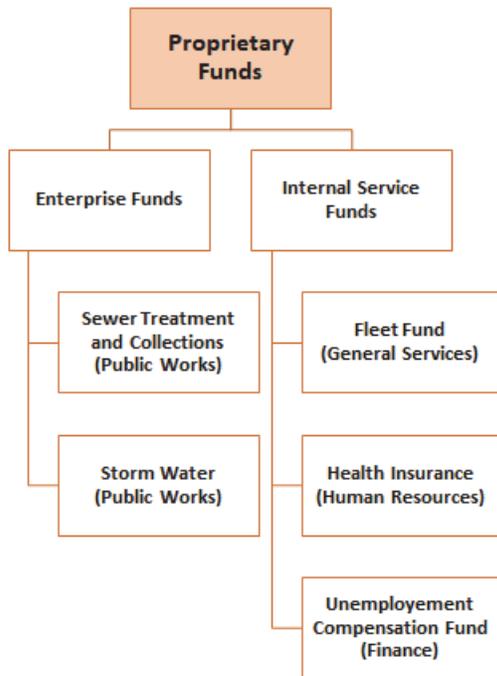
Internal Service Funds are used to budget for the costs of goods or services provided by one Division or service center to another Division of the City.

Fiduciary Funds

Fiduciary Funds are held by the City in a trustee or agency capacity. They include Pension and OPEB Funds.

Agency Funds

The City has one Agency Fund. This fund accounts for assets and liabilities held for the purchaser of delinquent property tax receivables.



BUDGET OVERVIEW

The financial data presented in this section represent the Financial Summary and a written Overview of the revenues and expenditures or expenses for all of City of Memphis Funds. Figures are rounded to the nearest dollar. Some totals may be off due to rounding.

Budget Overview

Memphis Has Momentum – This is a phrase used often by the Mayor, as of late, to describe the economic environment of Memphis. Reflecting the national economic performance, the City of Memphis’ economy has been strong. Twenty-two thousand more Memphians are working today than in 2016. This has resulted in an unemployment rate of 4%; the 28th consecutive month unemployment has been under 6%. Bloomberg Philanthropies has recognized Memphis as number one for job and wage growth, and the city is one of seven that received the What Works Cities Certification for its data driven decision making process. With an Emergency Medical Services operation that has received a national award for excellence, a Zoo frequently recognized as one of the best Zoos in the United States, an Animal Services that has been recognized in the top five for animal services, and billions of dollars in private sector investment, completed or underway; yes, Memphis does have momentum. The City of Memphis Fiscal Year 2020 budget (FY20) is purposed to build on this Momentum and infuse funding into other priorities that will sustain the successes and expand investments to maintain a diverse economic base.

The City of Memphis’ FY2020 general fund budget is \$711.6m. The tax rate for FY2020 remains the same; therefore, new initiatives were funded by a reapportionment of previous budget appropriations and reapportionment of the tax rate. This budget details the Mayor’s priorities to fund core services and increase funding to the City’s priorities: Youth – which focuses on collaboration with community partners, connecting our youth with opportunities, and increasing third grade reading levels; Public Safety – which focuses on crime reduction, decreasing emergency medical calls for non-emergent situations, and increasing 911 response times; Neighborhoods – which focuses on increasing access to parks, reducing blight, and improving roads; Good Government – which focuses on customer service and fiscal stewardship; and Jobs – which focuses on growing employers and educating and training our workforce. Increased investments have been made in Public Safety, Community Services, and Youth.

The FY2020 budget has allocated resources to provide spending increases to Police and Fire (public safety personnel will receive a 4% salary increase). Additional funding was also provided for youth (funding additional summer jobs), program expansion in both Parks Services and Libraries, and a 1% salary increase to non-safety personnel. With additional funding coming from the State’s IMPROVE Act (Improving Manufacturing, Public Roads and Opportunities for a Vibrant Economy), the Memphis Area Transit Authority (MATA) is budgeted to receive an additional \$2.5m above last year’s adopted budget. Budgetary fundings affecting all employees were made to fund the Actuarially Determined Contribution (ADC) and Healthcare. The pension ADC is funded at 100% in the current year.

Using the equivalent of revenues that are derived from \$0.01 cent, this budget continues to fund Pre-K initiatives for early childhood education. The budget also transfers \$0.02 cents from the Debt Fund tax allocation. This reapportionment has been dispersed equally with one-third (0.006667) of the \$0.02 cents allocated to increase capital pay-go funding, one-third to establish a Community Catalyst Fund and one-third to establish an Affordable Housing Trust Fund. The Community Catalyst Fund will infuse economic investments within the City’s communities, and the Affordable Housing Trust Fund will be used for qualified new construction and rehab of multi-family homes, as well as minor repair and rehabilitation of single family homes.

In an increase to last year’s neighborhood improvements spending, through the Capital Budget, asphalt paving will receive \$19.5m, a \$500K increase for roads.

Other funds included in this document are the Enterprise Funds which are supported by user fees; Special Revenue Funds, which are supported by charges for specific services; and Internal Revenue Funds, which use a combination of inter-fund billings and various types of other revenues. These funds work in tandem to provide services to the citizens of Memphis. The FY20 budgets, across all funds, incorporate a balanced approach of expenditure or expense control based on expected revenues that reflect the economic environment.

The Economic Impact on Budget Planning

There is a correlating response in the performance of our local economy with that of the national economy. Memphis generally lags somewhat behind national economic trends. As such, The City of Memphis' FY 2020 Budget is presented with some context to the economic conditions that are impacting the U.S. economy and moderate revenue growth for our local economy. With moderate revenue growth the budget process requires close scrutiny to balance service provision with expected revenue resources. In summary, the economic outlook for Memphis is slow but steady growth. The City uses the University of Memphis, in addition to our internal staff, to forecast trends that may impact the budget process. A brief synopsis of their findings will note that the Memphis economy is diverse and the City is attracting new businesses.

Additional discussion pertaining to our economy, from the University of Memphis, can be found later in this section.

Performance Accountability Plans

To increase transparency about our performance, in 2014 the administration established an Office of Performance Management to manage the performance review process as well as the public-facing and internal MEMFacts performance dashboards. The Office of Performance Management works to provide the public and city staff with easy access to the information they need and new management accountability tools for both operational and fiscal management.

The City's Purpose is to improve the quality of life for all Memphians, every day. In support of this purpose, Mayor Strickland has championed the improvement of core city services and a commitment to transparency and trust as part of his "brilliant at the basics" philosophy of city government. Practicing the values of Innovation, Accountability, Collaboration and Service, the City is prioritizing the transformation of being "brilliant at the basics", that will allow growth to multiply throughout Memphis.

To make good use of its integrated performance data, the City has established a business process that includes regular and recurring performance reviews to address divisional issues, as well as issues that cross divisional lines.

The City's Mayor is committed to continuous improvement and transparency, and has promised to measure the City's results, share those results with the public, and hold the City accountable. To that end, the City maintains a public website, data.memphistn.gov, where the public can view the City's performance goals and track its progress against those goals. In addition, the Mayor sends a weekly email update to citizens that tackles the City's challenges and celebrates its successes. Memphis is one of seven cities that received the What Works Cities Certification for its data driven decision making process that tracks a variety of metrics, such as 911 response times and crime statistics, through its performance dashboard.



PERFORMANCE MANAGEMENT IN MEMPHIS

Throughout this document, we identify each general fund division’s key performance indicators (KPI’s) and goals to measure effectiveness. These KPI’s represent a selection of the indicators that we use to monitor organizational performance. The highest priority indicators are reviewed monthly by senior management to track the City’s progress and identify areas that need further attention to reach our goals.

General Fund Discussion

The proposed FY2020 general fund budget is balanced at \$711.6m. The FY2020 revenue budget includes a budgeted use of fund balance of \$1.2m. This budget does not impose a tax increase. Funding for new initiatives is provided by natural revenue growth of the tax rate and new revenue sources from charges for services, transfers, grants and interest income. The FY2020 budget has apportioned revenues to provide spending increases to Police and Fire (public safety personnel will receive a 4% salary increase). Revenue growth also provided funding for youth (creating additional summer jobs), program expansion in both Parks Services and Libraries, and a 1% salary increase to non-safety personnel. The City increased its proportionate share of healthcare cost by \$5.5m to offset increases in monthly premiums. For the first time since 2006, the pension Actuarially Determined Contribution (ADC) is funded at 100%. The Memphis Area Transit Authority (MATA) is budgeted to receive an additional \$2.5m above last year’s adopted budget based on expected funds coming from the State’s IMPROVE Act (Improving Manufacturing, Public Roads and Opportunities for a Vibrant Economy).

Revenues

The revenue budget was developed from management’s trend experience and economic research from the University of Memphis (U of M), with focus on the forecast and trends for the top ten revenue sources.

The FY2020 General Fund Revenue increased by approximately 3.7% and is budgeted at \$710.4m (excluding the use of fund balance) compared to the FY2019 budget which was \$685.3m. In addition to normal tax growth, revenue budget increases are planned for Grants, Charges for Services and Transfers - In. Some of the increasing revenue categories are directly related to a special initiative and can be considered “pass through revenue” as it is assigned to a specific expenditure. One of the increasing revenue categories, Fines and Forfeitures, fits this description as the expenditure budget reflects new personnel for code enforcement. A summary of the major revenue variances follows.

REVENUES

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
General Fund	\$685,320,069	\$710,388,392	\$25,068,323

Notable FY2020 Budget Revenue Changes:

▪ 4.0 Million in Lieu of Sewer	▪ 1.3 Million Transfer in Metro Alarm
▪ 3.7 Million Local Taxes	▪ 1.0 Million Telecommunication Sales Taxes
▪ 3.0 Million Transfer in Fleet Management	▪ 0.7 Million MATA
▪ 2.5 Million Transfer in State Street Aid	▪ 0.6 Million Net Income Investors
▪ 2.0 Million Federal Grants	▪ 0.6 Million Property Tax Interest and Penalty
▪ 2.7 Million Total State Taxes	▪ 0.6 Million Transfer in Unemployment
▪ 1.8 Million Fines and Forfeitures	▪ 1.3 Million Various Increases and Decreases
▪ 2.3 Million Total Other Financing Sources	▪ (3.5) Million Transfer in Debt Fund
▪ 1.6 Million Miscellaneous Inspection Fees	

Expenditures

The FY2020 revenue budget supports an expenditure budget that addresses a variety of initiatives. Safety is a priority and a 4% salary increase has been budgeted for safety personnel. A 1% increase is budgeted for all other employees. The City increased its proportionate share of healthcare cost by \$5.5m of to offset increases in monthly premiums. Expenditure increases are also planned for Youth, Park Community Centers, and Economic Development. FY2020 is an election year so the budget reflects \$1.0m for election costs. The City has also included funding to support an effective census gathering process.

EXPENDITURES

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
General Fund	\$685,320,069	\$711,558,126	\$26,238,057

Notable FY2020 Budget Expenditure Changes:

- | | |
|---|---|
| ▪ 18.7 Million Salaries and Leave | ▪ 0.7 Million City Shop Fuel & Charges |
| ▪ 5.5 Million Healthcare | ▪ 0.7 Million Legal Services & Court Cost |
| ▪ 5.2 Million Overtime | ▪ 0.6 Million Expense Recovery Personnel |
| ▪ 4.5 Million Various Increases and Decreases | ▪ (0.6) Million Community Centers |
| ▪ 2.7 Million Professional Services | ▪ (0.8) Million Lawsuits |
| ▪ 2.5 Million MATA | ▪ (1.7) Million Part Time Salaries |
| ▪ 1.1 Million Ambassador's Fellowship Pay | ▪ (2.8) Million Pension |
| ▪ 1.0 Million Elections | ▪ (5.4) Million Benefit Adjustments |
| ▪ 0.7 Million Compliance Monitoring | ▪ (7.1) Million Operating Transfers |
| ▪ 0.7 Million Outside Computer Services | |

Other Funds Discussion

Debt Service Fund

The Debt Service Fund provides for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. This fund uses approximately 31% of the property tax rate and 7% of the local sales tax rate. The tax apportionment rate for the Debt Fund will be reduced by \$0.02 cents. This reapportionment has been dispersed equally with one-third (0.006667) of the \$0.02 cents allocated to increase capital pay-go funding, which will reduce the reliance on G.O. bond funding, one-

third to establish a Community Catalyst Fund, and one-third to establish an Affordable Housing Trust Fund.

In FY2019, the Debt Fund transferred \$3.5m in funding to the General Fund. This will not occur in FY20. Therefore, expenses for FY20 are budgeted to be slightly less than the FY19 adopted budget. The Debt Fund will still produce a positive contribution to its fund balance.

DEBT FUND

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
Debt Fund Expenses	\$177,692,703	\$173,917,154	\$(3,775,549)

Enterprise Funds

Enterprise Funds account for the acquisition, operation and maintenance of the City’s facilities. The Sewer Fund and the Storm Water Fund are the City’s Enterprise Funds. The Sewer Fund expenses for FY2020 are budgeted to increase by 20% over the FY2019 budget. The expense increases will be in salaries, professional services, chemicals, service charges, and capital outlay. These are planned

increases, and revenues are sufficient to absorb the increases.

The Storm Water Fund expenses will increase by 6%. In anticipation of the Storm Water Fund issuing its own debt, supported by its revenues, a rate increase has occurred. The Storm Water Fund will produce a positive contribution to its fund balance for future initiatives.

ENTERPRISE FUND

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
Sewer Treatment Expenses	\$107,936,508	\$129,440,550	\$21,504,042
Storm Water Expenses	\$23,225,344	\$24,563,647	\$1,338,303

Internal Service Funds

Internal Service Funds (ISF) are used to budget for the costs of goods or services provided to other city Divisions. The ISF revenues are generated from divisions using their services. Healthcare, Unemployment, and Fleet represent the internal service funds in the FY2020 budget.

support the OPEB fund to offset the expected claims expense.

The Fleet Fund has continually moved to being more efficient in the provision of repair services to other divisions and managing gas prices with timed purchases at lower market costs. Fleet Fund expenses will increase in FY2020 as the fund is budgeted to transfer \$3.0m to the General Fund.

The City’s health plan serves almost 6,000 employees and 7,500 spouses and dependents. The Healthcare Fund expenses are budgeted to remain relatively flat, however, health claim expenses for FY2020 is expected to increase by 7% or \$5.5m. The Healthcare Fund will not transfer any of its fund balance to

The Unemployment Fund has a healthy and accumulating fund balance. As a result, this fund will transfer \$900k to the General Fund. Transactional expenses are budgeted at \$200k.

INTERNAL SERVICE FUND

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
Health Care Fund Expenses	\$87,725,414	\$87,889,108	\$163,694
Fleet Mgmt. Expenses	\$27,344,231	\$30,106,533	\$2,762,302
Unemployment Expense	\$500,000	\$1,100,000	\$600,000

Special Revenue Funds

Special Revenue Funds provide budgets for specific revenue sources that are restricted to expenditures for specific purposes. There are thirteen Special Revenue Funds represented in the FY2020 budget. The most notable Special Revenue Fund is the Solid Waste Management Fund (SW). Solid Waste expen-

ditures will increase by 9%. A rate increase is expected to occur during the FY2020 budget year.

Two funds are new, The Community Catalyst Fund and The Affordable Housing Trust Fund. The Community Catalyst Fund will infuse economic infrastructure investments within the City’s communities, and the Affordable Housing Trust Fund will be used for quali-

fied new construction and rehabilitation of multi-family homes, as well as minor repair and rehabilitation of single family homes. These funds were established with an apportionment from the Debt Fund tax rate.

Other special revenue funds and their budgeted FY2020 expense changes from the FY2019 budget are identified below.

SPECIAL REVENUE FUND

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
State Street Aid Expenditures	\$20,503,600	\$20,303,600	\$(200,000)
Solid Waste Expenditures	\$66,913,958	\$73,237,785	\$6,323,827
Drug Enforcement Fund Expenditures	\$3,805,395	\$3,349,597	\$(455,798)
Metro Alarm Fund Expenditures	\$952,495	\$2,295,216	\$1,342,721
Park Special Services Fund	\$166,752	\$166,752	—
Hotel/Motel Occupancy Tax Fund Expenditures	\$14,735,804	\$14,683,050	\$(52,754)
New Memphis Arena Expenses	\$2,500,000	\$2,500,000	—
Fire EMS Fund	\$3,437,350	\$3,437,350	—
Electronic Traffic Citations	\$250,000	\$250,000	—
Pre-K	—	—	—
Catalyst Fund	—	—	—
Affordable Housing Trust Fund	—	—	—
HUB Community Impact Fund	—	\$250,000	\$250,000

Fiduciary Funds

Other Post-Employment Benefits (OPEB) and Memphis & Shelby County Public Library and Information Center Retirement Plan (Library Retirement Pension Fund) are the only budgeted Fiduciary Funds. To manage the OPEB fund, the City has transitioned many retirees to the various insurance exchanges and claims have decreased significantly since FY2015. It is planned for a \$2.9m expense decrease

in the FY2020 budget. Although expenses will be lower, a contribution from the OPEB fund balance is budgeted. The General Fund may be required to provide additional funding to OPEB if claims expense targets are exceeded.

The Library Retirement Pension Fund accounts for the activity of retirement, death, and disability benefits for those covered under the plan.

FIDUCIARY FUND

Description	FY2019 Adopted	FY2020 Adopted	Inc./Dec.
OPEB Fund Expenses	\$18,479,932	\$15,546,665	\$(2,933,267)
Library Retirement Pension Fund	\$1,089,783	\$1,089,783	—

The 2019-2020 Economic Outlook

The economy of Memphis has been strong in past years, and FY2020 should be no exception. The local labor market has been at full employment. Labor shortages are an impediment to increasing economic growth rates. Unemployment rates, a key indicator of the performance of the local economy, have been low and are expected to remain low throughout FY2020. Memphis is a city with an economy that is driven by earned income and employment growth. Employers generate jobs, income, and taxes for all aspects of the local economy.

The strength of the local economic environment is a reflection of national economic performance. When the nation's economic performance is strong, the Memphis economy is also strong. Weaknesses that appear in the national economy are reflected in local economic activity. To the extent that recent national and international concerns about a 2019-2020 recession are overstated, Memphis businesses will continue to achieve peak performance levels in 2019. A recession in either year (unlikely given current data) will result in modest declines in the economic performance of Memphis.

Maintaining a balance between indicators that are increasing and those in decline is a primary goal of the Federal Reserve System (the Fed). Balancing goals of low inflation and strong economic growth with one major tool is difficult at best. Recent actions of the Fed to increase key interest rates have gradually slowed the economy. The actions of the Fed were a major factor in the post-recession recovery. Sustained low interest rates allowed the economy to recover and may be essential for continuing economic growth.

Fed actions will be the most important economic engine in 2019, either stepping on the gas or slowing the national economy. Interest rates impact all sectors of the economy, and the Memphis economy is no exception. Concerns about inflation have been overwhelmed by economic globalization and the absence of pricing power experienced by most employers. Competition keeps prices and inflation

low, while the increased demand for goods and services is met by suppliers around the world.

Accelerated logistics have changed the landscape for retailers and consumers. From local food delivery services to global trade, the economy of Memphis is undergoing tremendous change. FedEx is the economic engine for Memphis. Global economic growth and unconstrained trade make FedEx and the economy of Memphis prosper.

Other changes to the economic landscape are changing the way the local economy operates. A strong medical industry is driven by St. Jude and the extensive array of healthcare-related providers, educational institutions, and health-related businesses. Not only is the health industry growing, but it provides downside protection for the local economy.

Similar growth in higher education institutions will provide the labor force of the future. Engaged universities are essential partners for economic development initiatives. Globally-active university faculty, staff, and students can be the link between global businesses and the community's economic development efforts.

Memphis has a highly diverse economic base that provides some downside protection during recessions. The absence of a large sector that is recession-sensitive, like autos or energy, helps provide a more reliable base for the local economy.

To the extent that national economic growth continues uninterrupted, the local economy will continue to be strong in 2019 and beyond. A short and modest recession would generate some slack in the Memphis economy—currently operating at peak levels. The Memphis economy needs to accelerate its growth through dynamic market-driven policies that both attract and retain employers. More and better jobs will generate opportunities for all Memphis residents. Job creation is the most important goal for the Memphis economy.

Local Conditions. The data in Chart 1 show annual establishment employment for the Memphis Metro-

politan Area (MSA) from 2008-2018. Since 2010, employment has grown steadily and had increased by 62,000 jobs by the end of 2018. The outlook for

2019-2020 is for continuation of the growth path of the last seven years—an increase of 7,000-10,000 new jobs.

Chart 1. Memphis MSA Employment (000), 2008-2018

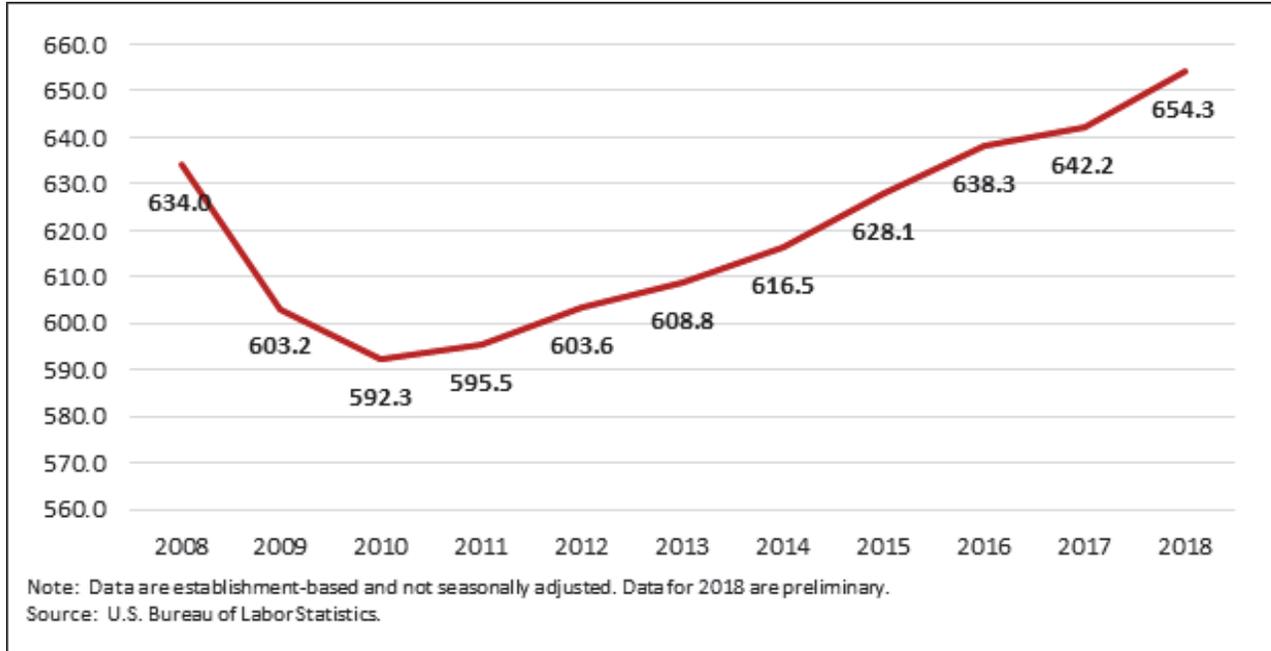


Table 1. Memphis MSA 2018 Employment by Industry and Percent Change over 2017 (Annual Average)

Industry	Total Employment (000)	Percent Change from 2017
Total Nonfarm	654.3	1.9%
Mining & Construction	23.4	2.6%
Manufacturing	46.3	1.7%
Trade, Transportation, & Utilities	177.6	1.0%
Information	5.5	-1.9%
Financial Activities	29.6	3.7%
Professional & Business Services	96.6	4.1%
Education & Health Services	94.8	0.8%
Leisure & Hospitality	70.5	2.8%
Other Services	25.7	0.3%
Government	84.3	1.8%

Notes: Data are *not* seasonally adjusted. Data for 2018 annual employment are preliminary.
Source: U.S. Bureau of Labor Statistics.

Table 1 provides more detailed employment data by industry for 2018 and reflects ongoing growth in the local economy. Professional and Business Services had the largest growth at 4.1 percent over 2017,

while employment in Financial Activities was second with 3.7 percent growth. Only one sector declined in 2018, Information (-1.9%). Mining, Logging, and Construction (note: virtually all this sector is construction

in the Memphis MSA) grew by 2.6 percent compared to 4.6 percent for the U.S., while local manufacturing employment grew slightly less than the national rate of growth (1.7% vs. 2.0%, respectively).

Chart 2 data shows employment growth in the construction industry and reflects healthy local economic conditions. Nationally, there are concerns that housing is slowing and some areas are overbuilt. This is not necessarily true in the Memphis MSA with December 2018 growth of 2.6% over December

2017. With local average home sales prices having risen 5.3% in 2018 (see Maar.org, - Memphis Area Association of Realtors - for local home price data) and continued economic growth expected, the incentive is in place for construction to grow even more in 2019-2020. Far from being overbuilt, the Memphis MSA may be underbuilt as there was a very limited supply of new and existing homes for sale as of the end of 2018.

Chart 2. Twelve-Month Percentage Change in Construction Employment, Selected Areas, December 2018

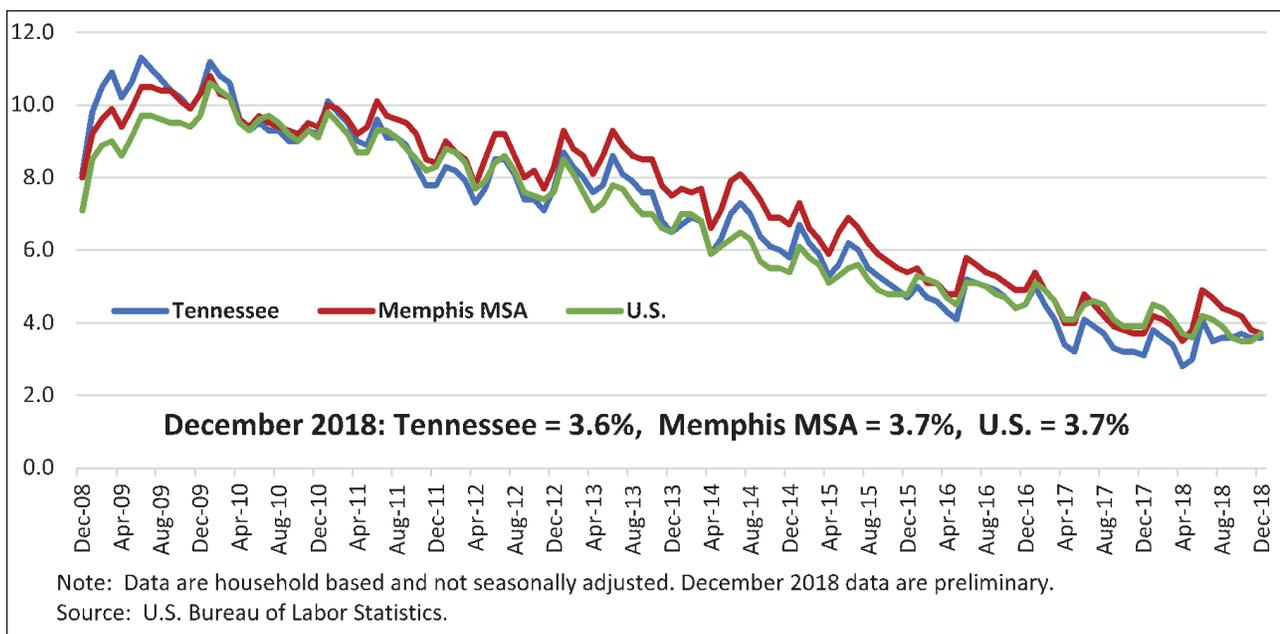


Chart 3. Unemployment Rates, U.S., Tennessee, and Memphis MSA, December 2008-December 2018

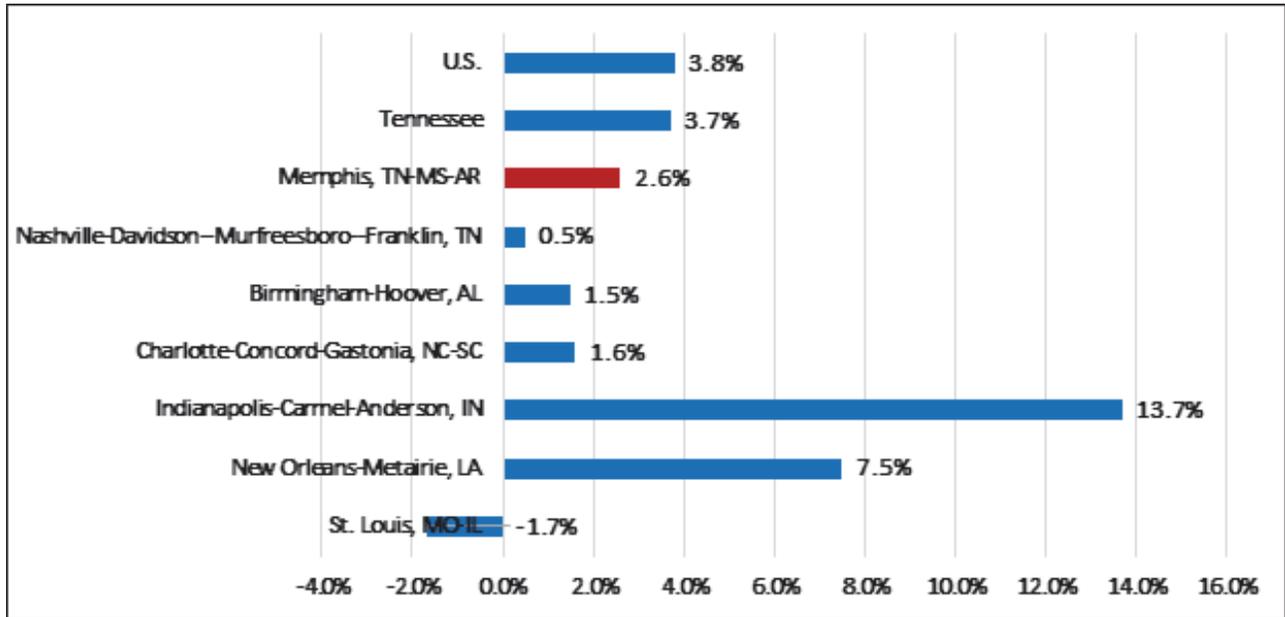
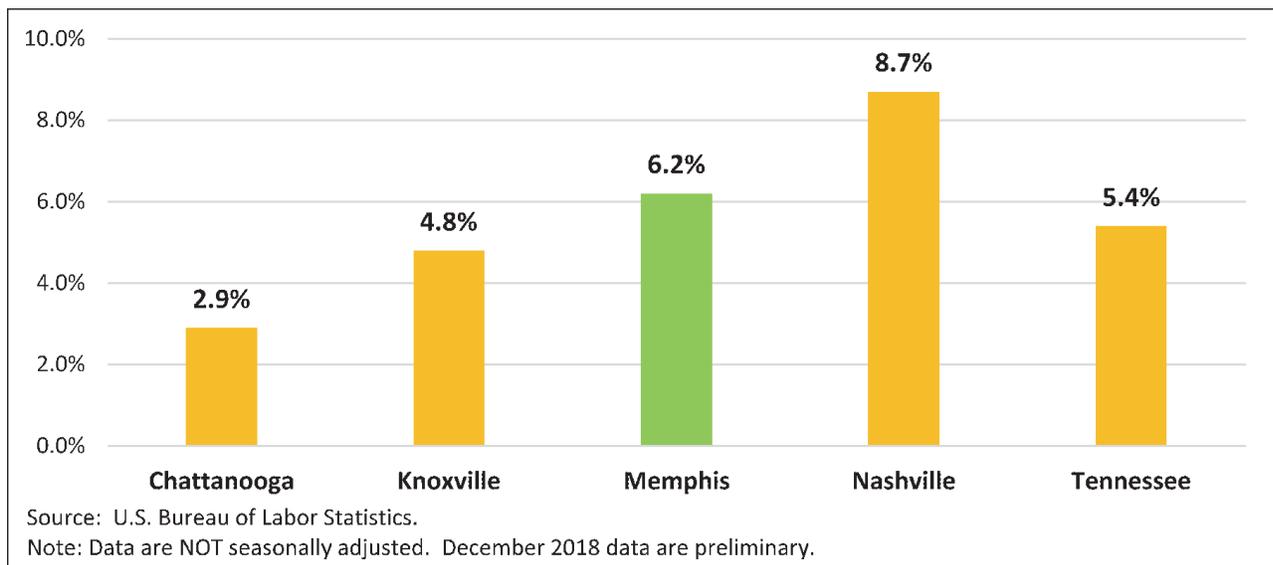


Chart 3 shows the trends for the unemployment rates of the U.S., Tennessee, and Memphis. While improving employment growth has had a positive impact on reducing unemployment nationwide and in the Memphis MSA, some of the declines are associated with reductions in the number of people looking for work. Locally and nationally, unemployment rates are so low that for employment to grow further, there will be a need for pay and benefit raises.

Both the national and local job situations are improving steadily and will continue to improve in 2019-2020.

Finally, Chart 4 shows year-over-year wage growth for the major metropolitan areas in the state. As shown, wage growth has been strong across the state but especially in both the Memphis and Nashville metro areas at 6.2% and 8.7%, respectively.

Chart 4. Twelve-Month Percent Change in Average Hourly Earnings, Select MSAs and Tennessee, Dec. 2017-Dec. 2018



The Economic Outlook source: University of Memphis - Fogelman College of Business and Economics.

Budget Development Process

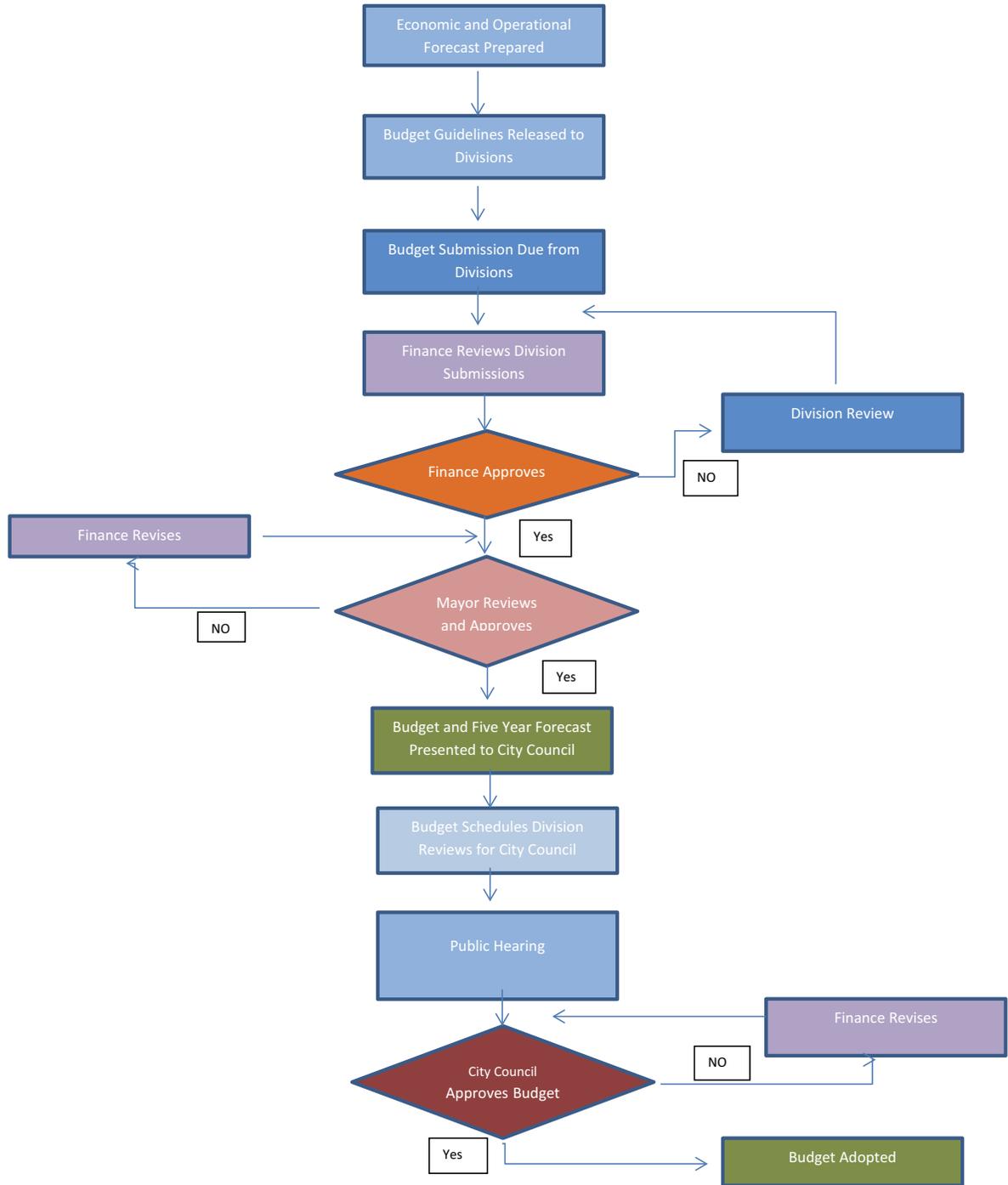
The Budget Office (the Office) is responsible for coordinating the budget preparation for all Divisions and Funds of the City. The Office assembles financial data provided by city Divisions to develop the City's budget. After the compilation of all data, the Budget Office coordinates the review and approval process of the Operating and Capital Improvement Budgets.

The Operating Budget is approved annually. The planning and development process begins in October for the following fiscal year. When financial preparation begins Divisions are asked to enter their financial data into the budget system over a three-week period. The information is then analyzed and Divisions are consulted with respect to noticeable budgetary changes. Administrative reviews are held with each Division to further understand their budget requests and then align them with the City's priorities. After finalizing any necessary revisions, the Proposed Operating Budget is submitted to the Mayor for final review and approval. The Mayor presents his administration's budget to the City Council (the Council) in April. The Council then conducts its own

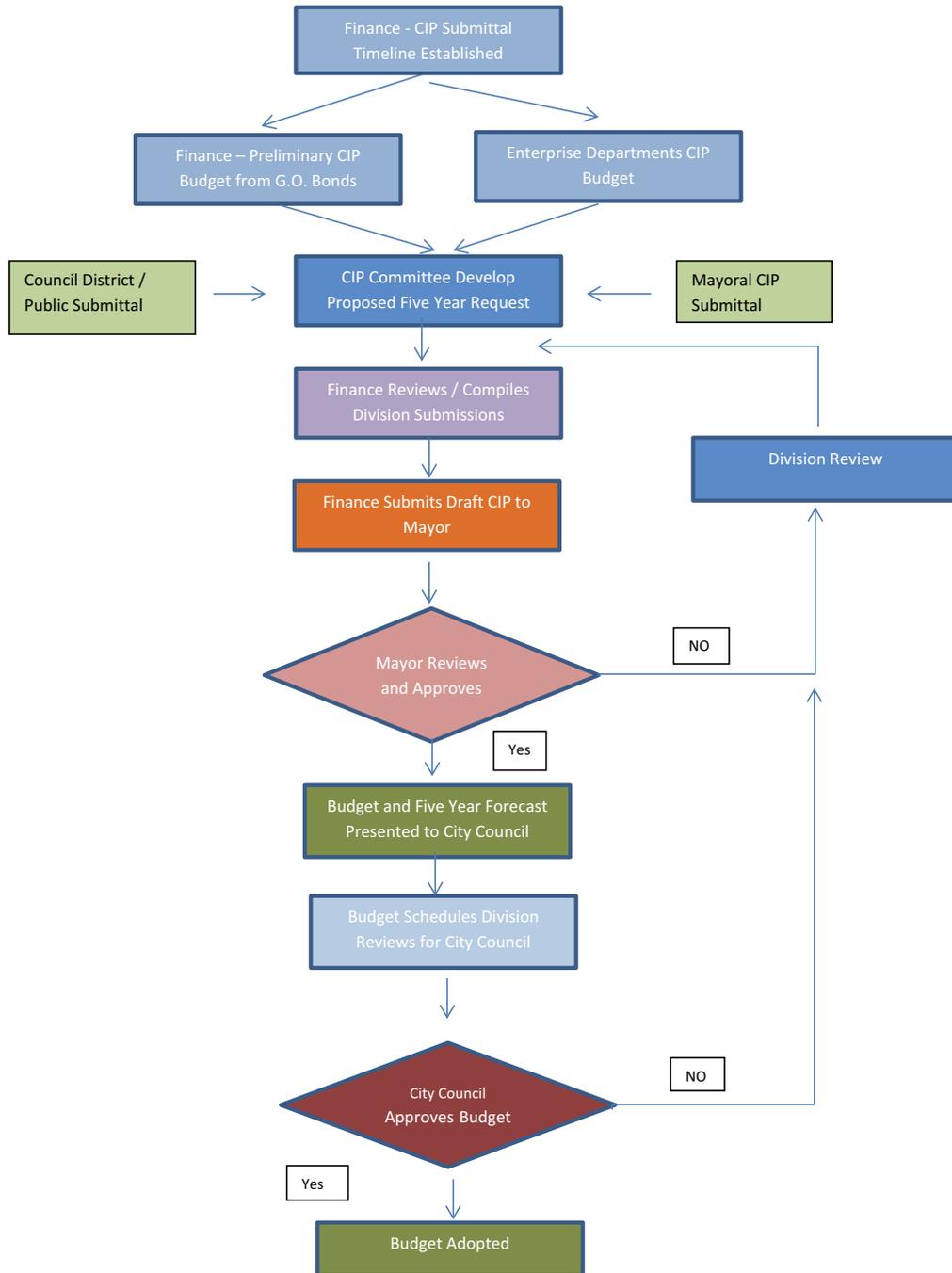
hearings to review the budget. With Council's revisions and approval, the process is complete. Funding approvals are limited to one fiscal year.

The Capital Improvement Program (CIP) is a five-year plan, which is reviewed and approved annually, for priority, project changes, and additions. This plan identifies projects for current and future funding. The process for Capital Planning also begins in October with an evaluation of current assets (buildings and infrastructure) and an evaluation of new capital needs. Discussions are conducted by an internal CIP committee which is represented by a cross section of Division leaders. CIP projects that make the final list are analyzed by the Finance Office to compare to Capital funding capacity. After Finance Office revisions, the CIP Budget is presented to the Mayor for review and final approval. The Mayor submits the plan to Council. The Council then conducts its own hearings to scrutinize the budget. The process ends in June with Council's approval of the budget. Although the Council approves a five-year plan, spending is allocated for one year.

OPERATING BUDGET PROCESS



CAPITAL PREPARATION PROCESS



FY2020 Budget Calendar

JULY – AUGUST

- Preparation of final documents for the new budget are completed. This includes the Adopted Operating and CIP Budget Books.
- Submission of Budget documents to the State Comptroller's Office.
- Budget planning for the next year's budget.

SEPTEMBER

- Initial revenue trends and projections for the current year begin.
- Budget training material developed.

OCTOBER

- Current Year 1st Quarter Actuals reviewed and review of revenue trends with external analyst begins (UofM).

NOVEMBER

- Finance submits 1st Quarter Operating results of the new budget to the City Council.
- Divisions submit CIP needs to the CIP Committee.
- Overview of the next year's budget priorities given to Division Chiefs and Directors.

DECEMBER - JANUARY

- Revenue projections updated for current year and next year.
- Budget meeting with divisions for 2nd Quarter forecast and next year's budget request.
- Operating Budget training and initiation dates provided to Divisions.
- CIP Budget training and initiation dates provided to Divisions.

FEBRUARY - MARCH

- Operating Budget/CIP Administrative hearings with divisions.
- Operating Budget/CIP review with Mayor, and COO.
- Final recommendations made and budget documents prepared.

APRIL

- The Mayor presents the Proposed Operating Budget and CIP Budget request to the City Council on the third Tuesday in April.
- Ordinances and Resolutions covering the Proposed Budget are presented to Council.
- Notifications of the Proposed Budget is published in the local newspaper.
- Current year 3rd Quarter Actuals reviewed and a final full year forecast prepared for the current year.

MAY

- Budget hearings with the City Council Operating Budget and CIP Committee to review the Proposed Budget.

JUNE

- Final Adopted Budgets are approved by the City Council.
- Ordinances and resolutions associated with the Operating and CIP Budgets are finalized.

Budgeting and Appropriations Revision Process

The financial plans of the City are included in the annual operating and capital budgets. These budgets project all receipts and disbursements, and frames the level of governmental services that can be provided at the approved funding levels.

Operating Budget

The Administration is responsible for proposing programs and recommending funding levels to the City Council and for implementing service programs in accordance with established goals and objectives. The Council has final responsibility for approving the annual Operating Budget, the Capital Improvement Program, and setting the tax rate and fees for services.

Each division provides services through smaller units known as “program levels.” The adopted budget ordinance appropriates spending and provides for budgetary control at program levels. Program budgets cannot be exceeded without the approval of the Council. Strict budgetary compliance is maintained by an automated accounting system to assure effective fiscal management and accountability. All requests for purchases or payments are checked by the budgetary control system to assure that funds are available. Purchase Orders and contracts are encumbered prior to their release to vendors. Those Purchase Orders and contracts that exceed appropriated amounts cannot be executed until additional appropriations are made available, either by transfer of existing appropriations or by a resolution granting additional appropriations by the Council. The system controls are maintained at the program levels and are set up within Personnel, Operations and Maintenance and Capital categories.

Changes to the Operating Budget

The Operating budget is a guideline or plan of operation for each division. However, budget changes may be necessary during the fiscal year (for example, new

grant monies can be made available or changes in a service center’s personnel can disrupt an otherwise successful budget). When unforeseen circumstances arise, changes can be made to the budget two ways: Intra-Category Line Item Transfer (Black Line) or Inter-Category Line Item Transfer (Red Line).

INTRA-CATEGORY LINE ITEMS TRANSFERS

Intra-category line item transfers, called administrative transfers, are used to transfer budgeted funds within the same category. Administrative transfers are necessary when transferring small amounts of funds within a legal level (program), such as moving \$1,000 from document reproduction to City Hall printing within a service center. The Request for Transfer of Budget Appropriation Intra-Category Line item Transfer must be completed in full including a justification of the transfer. The explanation should address why surplus funds are available and why funds are needed. This form must be signed by the Division Director and forwarded to the Budget Office for approval.

INTER-CATEGORY LINE ITEM TRANSFERS

Inter-category line item transfers, called council transfers, are used to transfer funds from one legal level (program) to another or between categories. Inter-Category transfers are used to transfer budgeted funds from one expenditure to another as long as the transfer is within the same legal level (program) and does not exceed \$50,000 between categories or a cumulative total of \$100,000 for the year. For the personnel category only one \$50,000 inter-category transfer can be made. The council transfer form is very similar to the administrative form. Since the changes require approval of the City Council, each transfer must be accompanied by a resolution and a Council Agenda Check-Off Sheet.

Capital Improvement Budget

The Capital Budget and Capital Improvement Program are prepared annually to present the capital expenditures planned for each of the next five fiscal

years. The total costs of each project and the sources of funding (local, state, federal and private) required to finance each project are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. Building Design and Construction reviews the scope of all requests involving construction or major renovations to city owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single year Capital Improvement Plan allocates the capital expenditures to be made in the current budget year. The Capital Budget must be in full conformity with that part of the Capital Improvement Program applicable to the fiscal year which it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds.

Changes to the CIP Budget - Transferring Allocations & Appropriations

Once the CIP has been adopted by the City Council, the data is loaded into the City's Accounting System. During the life of the project, it may be necessary to provide additional allocations or transfer funds to aid in the completion of the project. Two methods are used to transfer or establish allocation and/or appropriations.

- 1 The Capital Improvement Budget Request for Administrative Transfer or Appropriation form (Black Line) is used to:
 - A Record the initial appropriation of the planning lines (architecture/engineering, land development, land acquisition) upon the adoption of the CIP by the City Council.
 - B Transfer allocations and appropriations within planning lines or within construction lines (contract construction, latent conditions, and other costs).
 - C Transfer allocations from "cover-line" project planning lines to the new project planning lines and the appropriation of the lines.
- 2 The Capital Improvement Budget Request for Council Transfer and Appropriation form (Red Lines) is used to:
 - A Appropriate all construction lines.
 - B Transfer allocations and appropriations between projects.
 - C Increase/decrease allocations or appropriations of a project.

Changes to the operating budget (exceeding the prescribed administrative levels), or the CIP budget must be done through resolutions.

Budget Resolution Review Process — Operating & CIP

Resolutions

A resolution is a document asking the City Council to amend the Appropriation Budget Ordinance or Capital Improvement Budget. A resolution is written in two sections: the “WHEREAS” section and the “RESOLVED” section. The WHEREAS section explains why the change is necessary, what the money will be spent for, and why funds are available and where the funds will come from. The RESOLVED section includes the statements that actually change the Budget Ordinance.

A resolution details the action requested by Council and should answer one or more of the following questions:

- What is the purpose of the change?
- Why is the change necessary?
- What will the funds be used for?
- Why are funds available?

A resolution shall be written in clause format. Each clause in the preamble shall begin with the word “WHEREAS”, include a brief statement answering one or more of the above questions, and continue with “AND,” an adopting clause. “NOW THEREFORE BE IT RESOLVED”, shall summarize all information as requested regarding changes to the City Resolution. The adopting clause may be followed by several additional clauses.

After finalizing a Resolution, a Council Agenda Check-Off sheet must be prepared which summarizes the Resolution and includes all organizational data, account numbers, and dollar amounts.

Council Agenda Check-off Sheet

The Council Agenda Check-Off Sheet must accompany all documentation that goes before Council. The originating division/service center must complete the form and have it signed by the appropriate service center manager and division director.

Routing and Handling of Transfers

- 1 Administrative Transfers and Appropriations
 - Division Directors
 - Budget Office
 - Comptroller’s Office
- 2 Council Transfers and Appropriations

The budget resolution package (Council Agenda Check-Off Sheet, original resolution, red line forms-including appropriate signatures from the division director) should be forwarded to the Budget Office one week before the Council Committee meets. From there the documents will be forwarded as follows:

- 1 Chief Financial Officer (CFO).
- 2 Chief Legal Officer (CLO).
- 3 Chief Operating Officer (COO).
- 4 Mayor’s Office – Resolutions appropriating or transferring CIP funds must be received by the Mayor’s Office by noon on Thursday for Council Committee action on the following Tuesday.
- 5 Council Committee reviews monetary transfers and makes recommendations to the full Council.
- 6 The Mayor’s Office forwards the resolution to Council Records after the Council Committee recommendation (s) are made. The resolutions are then placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council’s approval of the resolution gives legal authority to amend the fiscal year’s budget.

Resolutions may be returned to the originating division/bureau for corrections at any time during the process.

The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and/or information.

Fiscal Policy

Policies for Fiscal Control

- **Basis of Budgeting.** The City budget is in accordance with the Municipal Budget Law of the State of Tennessee. This law requires a cash basis budget and the budget must be balanced. The budget for the respective funds in this document are presented on a cash basis.
- **Balanced Budget.** It is the fiscal policy of the City to adopt a balanced budget. For State law a balanced budget requires that the beginning Unassigned Fund Balances plus estimated revenues must be greater than or equal to appropriations. If necessary, budgets can be balanced with revenues from the fund balance; however, the fund balance shall remain positive and the use of fund balance for future budgets shall not be recurring.
- **Financial Management.** The City will manage and account for its Operating and Capital Budgets in accordance with principles and standards set forth by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).
- **Accounting Method.** The City will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable and expenditures recorded when services or goods are received and the liabilities incurred. The City's actual expenditures, compared to budget, are on a "modified accrual plus encumbrances" basis, which treats encumbrances as actual expenditures at the time the funds are encumbered. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt of payment of cash. For governmental-type funds, revenues and expenditures are also monitored internally on a "budgetary" basis to ensure compliance with legal limitations.
- **Internal Accounting Controls.** The City will develop and manage its accounting system to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of

financial records for preparing financial statements and maintaining accountability for assets. "Reasonable assurance" recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

- **Audits.** The City will ensure the conduct of timely, effective, and periodic audit coverage of all financial records and actions of the City, its officials, and employees in compliance with local, State, and Federal law.
- **Fund Balance.** The City strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

Policies for Revenue and Program Funding

- **Revenue Projections.** The City will estimate revenues in a conservative manner in order to minimize the adverse impact of a revenue shortfall.
- **Property Tax Rates.** The City will maintain stable tax rates that avoid wide annual fluctuations as economic and fiscal conditions change.
- **Intergovernmental Revenue.** The City will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City's interest.
- **Cash Management.** The City will maintain sophisticated and aggressive cash management and investment programs in order to achieve maximum financial return on available funds. Cash will be pooled and invested on daily basis at best obtainable rates; investments will be generally limited to federal debt instruments, fully collateralized repurchase agreements, or highest quality bankers' acceptances and commercial paper.

Policies for Expenditures and Allocation of Costs

- **Contents of Budgets.** The City will include in the Operating Budget all programs and facilities not

specifically eligible for inclusion in the Capital Improvement Program.

- **Expenditure Growth.** The City will budget expenditures for necessary and essential public purposes only, holding expenditure growth to levels consistent with realistic prospects for the community's ability to pay, both in the upcoming fiscal year and in the ensuing years as well.
- **Allocation of Costs.** The City will balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and those who benefit directly, recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain benefits, and the difficulty of measuring the relationship between public costs and public or private benefits in some services.
- **Expenditure Reduction.** The City will seek expenditure reductions whenever possible through efficiencies and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness.
- **Public Investment in Infrastructure.** The City will, within available funds, plan and budget for those facilities and infrastructure necessary for a healthy economy and for support of public programs determined to be necessary for the quality of life desired by its citizens.
- **Procurement.** The City will make purchases, directly or indirectly, through a competitive process except when an alternative method of procurement is specifically authorized by law.

Policies for Debt Management

- **Debt Management.** The City will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and distributing the costs of certain long-lived facilities among all users, present and future.
- **Debt Incurrence.** The City will limit the amount of new general obligation debt it will plan for and issue in any six-year period to that which can be supported by the community under conservative fiscal and economic projections and to that

which will maximize the likelihood of sustaining the City's "AA" credit rating

Policies for Governmental Management

- **Productivity.** The City will measure and seek to increase the productivity of City Programs in terms of quantity and quality of services relative to resources expended, through program evaluation, employee training and incentives, and other strategies.
- **Risk Management.** The City will control its exposure to financial loss through a combination of commercial and self-insurance; will self-insure against all but highest cost risks; and will aggressively control its future shares among agencies through loss history.
- **Employee Compensation.** The City will seek to provide equitable pay among comparable jobs and City agencies and between employees in collective bargaining units and those outside of such units, and will seek to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce.
- **Pension Funds.** The City will, through judicious management and diversified investment, assure the security of the assets of the Employees Retirement System toward its solvency and regular benefits for future as well as present retirees and will continue to evaluate the accrued liability and adjust the funding rate when necessary.
- **Surplus Property.** The City will maximize the residual value of land parcels or buildings declared excess to current public needs through efforts at public reuse, lease to appropriate private organizations, or sale toward returning them to the tax base of the City. Deposition of goods that have become obsolete, unusable, or surplus to the needs of the City will be made through bid, auction or other lawful method to the purchaser offering the highest price except under circumstances as specified by law.
- **Resource Management.** The City will seek continued improvement in its budgetary and financial management capacity in order to achieve the best possible decisions on resource allocation and the most effective use of budgeted resources.

Governmental Accounting

Overview

Government accounting has many similarities to commercial accounting. For example, governmental accounting uses the double-entry system, journals, ledgers, trial balances, financial statements, internal control, etc. Differences arise due to the objectives and environment of government. The major differences include:

- 1) The absence of a profit motive, except for governmental enterprises, such as utilities
- 2) A legal emphasis which involves restrictions both in raising and spending revenues
- 3) An emphasis of accountability or stewardship of resources entrusted to public officials
- 4) The recording of the budget in some funds
- 5) The use of modified accrual accounting in some funds.

Governmental Funds		Proprietary Funds		Fiduciary Funds	
1	General	5	Enterprise	7	Pension Trust
2	Special Revenue	6	Internal Services	8	OPEB
3	Debt Service				
4	Capital Projects				

The City does not currently utilize Permanent or Private-purpose Trust Funds.

In the governmental funds, the objective is to provide services to the public. All of these funds are expendable, i.e., they are not concerned with preserving capital or measuring “net income.” Governmental funds are concerned with the availability of resources to provide services, and the emphasis is on working capital flows. Usually, only current assets and current liabilities are accounted for in the governmental funds. Fixed assets and long-term liabilities of governmental funds are reported only in the government-wide financial statements. The proprietary funds use accounting and reporting techniques similar to a private enterprise. The fiduciary funds are accounted for like proprietary funds.

Fund Accounting

There are three principles that deal specifically with fund accounting. These principles cover 1) Definition of a fund 2) Types of funds 3) Number of funds.

A fund is defined by the Governmental Accounting Standards Board as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City of Memphis reports the following funds that are classified into three general types.

Budgets and Their Impact upon the Accounting System

The GASB, in one of its basic principles, states 1) An annual budget(s) should be adopted for every government unit 2) The accounting system should provide the basis for appropriate budgetary control 3) A common terminology and classification should be used consistently throughout the budget, the accounts, and the financial reports of each fund.

Generally Accepted Accounting Principles (GAAP) requires a budgetary comparison for the general fund and for each major individual special revenue fund for which an annual (or biennial) budget is legally adopted. The City Council annually approves a budget ordinance that includes the City of Memphis General, Special Revenue, Debt Service and Enterprise Funds. Internal Service Funds are also included in the Adopted Budget. These budgetary

accounts are incorporated into the governmental accounting system to provide legislative control over revenues and other resource inflows and expenditures and other resource outflows.

In order to prevent the overspending of an item in the appropriations budget, an additional budgetary account is maintained during the year. The account is called "Encumbrances." When goods or services are ordered, appropriations are encumbered. The "Encumbrances" account does not represent expenditure; it is a budgetary account which represents the estimated cost of goods or services which have yet to be received. In effect, the recording of encumbrances represents the recording of executory contracts, which is essential to prevent overspending of an appropriation. Encumbrances of governmental funds outstanding at year end can be re-appropriated as deemed appropriate by the Comptroller during the subsequent fiscal year.

Financial Statements for State and Local Governments

The City of Memphis prepares a Comprehensive Annual Financial Report (CAFR) that includes Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Statements and Schedules, Supplementary Schedules, Single Audit, Statistical Section and the Management Discussion and Analysis (MD&A) as prescribed by GASB.

Accrual basis accounting is recognition of revenues in the accounting period the revenues are earned and recognition of expenses in the accounting period the expenses are incurred. In addition, revenues and expenses have to be measurable in order to be reported. The following funds use full accrual accounting:

Proprietary Funds	Fiduciary Funds
Enterprise	Pension Trust Funds
Internal Service	OPEB

All of the funds that use accrual accounting (except the Trust Funds) are non-expendable, i.e., an objective of each of the funds is to maintain capital.

The *modified accrual basis* of accounting on the other hand, recognizes: **1)** Revenues in the accounting period in which they are both measurable and available to finance expenditures made during the current fiscal period **2)** Expenditures in the accounting period in which the liabilities are both measured and incurred.

The modified accrual basis is used in the following funds:

Governmental Funds

- General**
- Special Revenue**
- Debt Service**
- Capital Projects**

All of the funds which use the modified accrual basis are expendable and do not, therefore, have a capital maintenance objective.

The **General Fund** is the most significant Government Fund. It accounts for all transactions not accounted for in any other fund. Revenues come from many sources and the expenditures cover major functions of government.

Special Revenue Funds account for earmarked revenue as opposed to many revenue sources which are accounted for in the General Fund. The earmarked revenue is then used to finance various authorized expenditures. Many federal and state grants are reported in Special Revenue Funds.

The Debt Service Fund handles the repayment of general obligation long-term debt and interest. This type of debt is secured by the good faith and taxing power of the governmental unit. Repayment of enterprise and internal service long-term debt is accounted for in these individual funds. Consequently, the type of debt for which the Debt Service Fund is established usually is the result of issuing general obligation bonds for capital projects.

Capital Projects Funds account for the acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise, Internal Ser-

vice, and Non-expendable Trust Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants.

Enterprise Funds account for activities by which the government provides goods and services which are (1) rendered primarily to the general public, (2) financed substantially or entirely through user charges, and (3) intended to be self-supporting. They are usually established for public utilities, and transit systems, etc.

Internal Service Funds are established to account for the provision of goods and services by one department of the government to other departments within the government on generally a cost reimbursement basis. Uses of Internal Service Fund services are budgeted through the budgets of the user departments.

Trust Funds are used to account for monies held for others, generally being used when assets are held for substantial periods of time. Trust Funds do not generally record their budgets formally.

Fund Balance

Fund Balance (the difference between assets and liabilities in the governmental fund financial statements) is among the most widely and frequently used information in state and local government financial reports.

The GFOA recommends an unreserved Fund Balance of 8 to 17 percent (i.e. one to two months) of regular general fund operating expenditures. The City of Memphis strives to maintain a General Fund balance of 10% of expenditures as a standing fiscal policy.

The City uses the classifications that have been developed by the Governmental Accounting Standards Board (GASB) and described in GASB Statement No. 54. Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by

clarifying the definitions of existing governmental fund types.

The GASB developed Statement 54 to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting across governments. To reduce confusion, Statement 54 establish a hierarchy of fund balance classifications based primarily on the extent to which government is bound to observe spending constraints imposed upon how resources in governmental funds may be used.

Statement 54 distinguishes fund balance between amounts that are considered completely "nonspendable" such as fund balance associated with inventories, and other "spendable" amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts are reported in the following classifications.

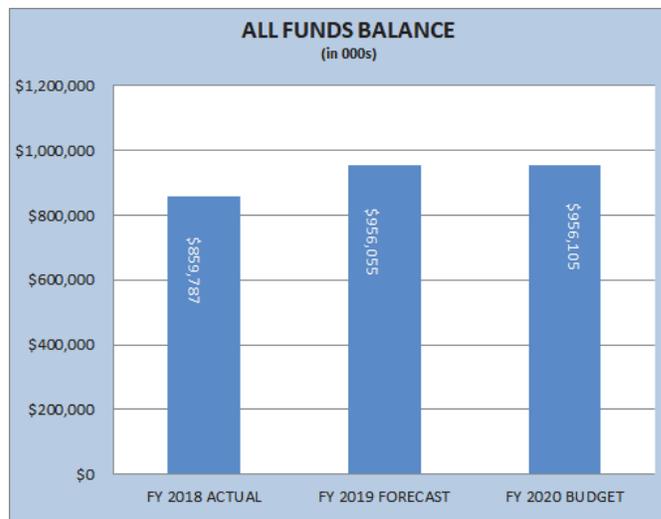
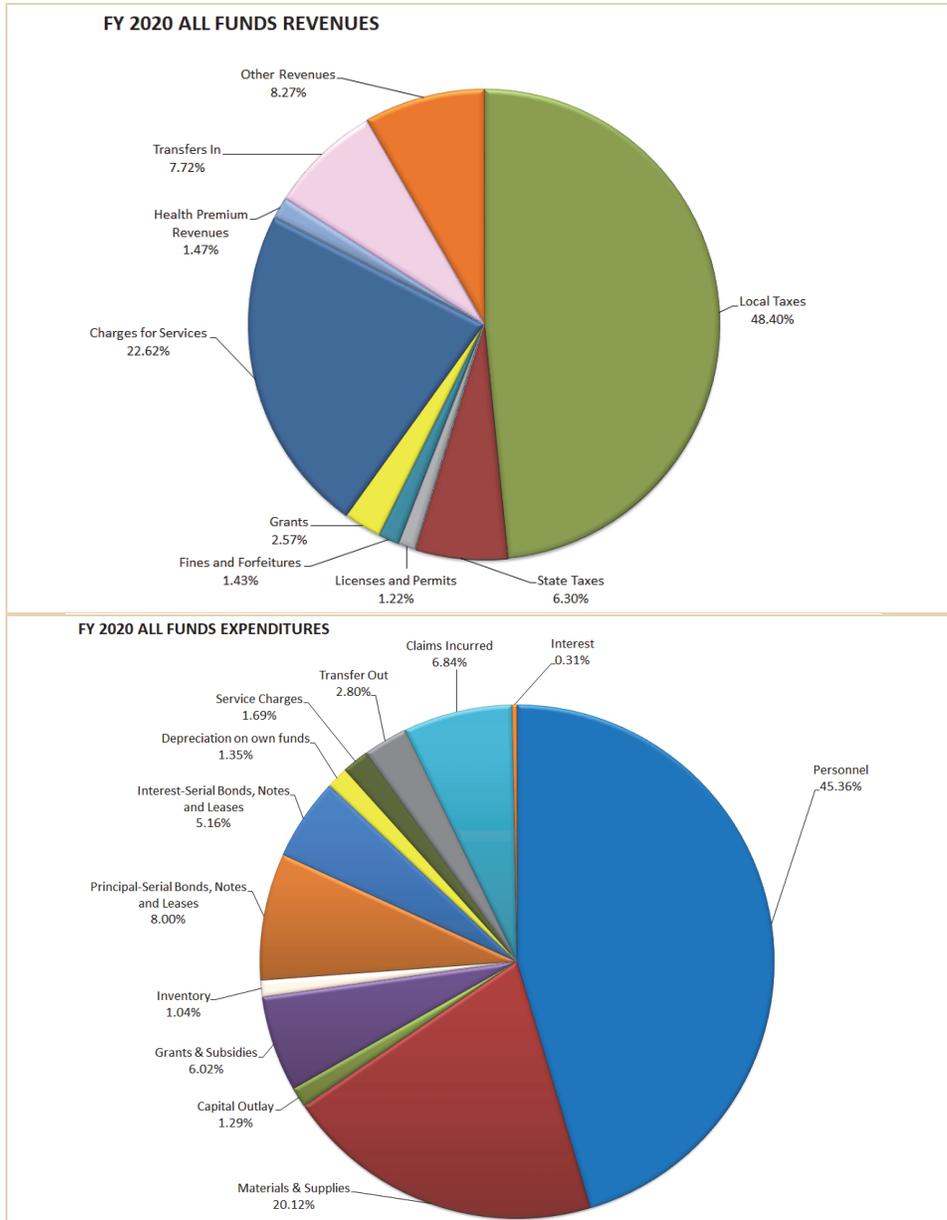
- **Nonspendable**- amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to remain intact.
- **Restricted**-amounts constrained by external parties, constitutional provision, or enabling legislation. Effectively, restrictions may only be changed or lifted with the consent of the resource provider.
- **Committed**- amounts formally constrained by a government using its highest level of decision-making authority (i.e. City Council). The commitment of these funds can only be changed by the government taking the same formal action that imposed the constraint originally.
- **Assigned**- amounts a government intends to use for a particular purpose. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (Finance Director).
- **Unassigned**- residual amounts that are otherwise not constrained at all will be reported in the general fund. These are technically available for any purpose.

FINANCIAL SUMMARY

The financial data presented in this section presents the revenue and expenditure summaries of all City of Memphis funds. These funds represent all appropriated funds, major and non-major, in addition to the General Fund. The forecast and budget fund balances for each fund and for the collective funds are also shown in this section.

Budget Summary of All Funds

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES				
Local Taxes	\$625,601,584	\$620,203,637	\$622,332,415	\$627,183,939
State Taxes	105,894,848	102,029,875	105,698,171	103,817,903
Employer Contributions	621,677	566,560	634,560	575,200
Licenses and Permits	15,299,789	14,847,465	15,956,342	15,770,500
Fines and Forfeitures	17,492,472	17,084,994	17,294,232	18,533,915
Grants	13,875,784	9,284,463	25,302,890	11,120,114
Charges for Services	250,293,225	267,539,082	279,779,636	293,121,898
Health Premium Revenues	20,305,099	19,787,866	17,866,116	19,009,000
Transfers In	112,000,597	103,345,726	118,451,986	99,993,129
Capital Contributions	945,690	—	—	—
Intergovernmental Revenue	8,660,514	9,983,066	9,965,562	10,760,231
Proceeds from Refund of Debt	150,590,914	—	—	—
Interest on Investments	1,653,905	—	2,078,555	—
Gain (Loss) on Sale of Assets	932,867	—	1,600,000	—
Gain (Loss) on Investments	2,180,171	—	31,037	—
Use of Money	4,854,820	1,551,065	8,051,771	5,626,541
Net Audit Adjustment	989	—	—	—
Other Revenues	93,153,966	83,531,794	165,996,489	90,201,699
Total Revenues	\$1,424,358,912	\$1,249,755,593	\$1,391,039,762	\$1,295,714,069
EXPENDITURES				
Personnel	\$552,458,926	\$573,484,918	\$573,718,087	\$595,045,257
Materials & Supplies	230,460,561	239,506,473	247,648,552	263,875,933
Capital Outlay	4,783,248	14,577,321	12,728,668	16,887,571
Land Acquisition	174,885	—	—	—
Grants & Subsidies	92,067,787	75,222,372	89,727,176	79,005,944
Inventory	12,403,452	14,584,516	15,652,916	13,683,298
Bond Issue Costs	877,258	—	949,223	40,000
Principal-Serial Bonds, Notes and Leases	97,153,995	105,588,425	102,944,265	104,961,040
Interest-Serial Bonds, Notes and Leases	59,848,302	67,351,888	70,144,604	67,651,724
Retirement of Refunded Debt	150,000,000	—	—	—
Depreciation on Own Funds	15,404,583	17,884,740	13,433,784	17,763,240
Expense Recovery	(17,565,975)	(16,035,300)	(17,535,300)	(16,035,300)
Pension Benefits	3,866,294	—	3,600,000	—
Services Charges	25,584,585	18,381,262	25,403,603	22,203,526
Investment Fees	43,444	—	374,471	—
Federal Tax	34,960	37,000	37,000	35,000
Miscellaneous Expense	475,158	—	360,163	—
Transfer Out	54,620,893	43,015,726	63,479,363	36,771,683
Claims Incurred	71,761,054	83,860,000	81,698,460	89,675,000
Interest	4,466,072	5,120,000	10,387,788	4,121,000
Net Audit Adjustments	(206,179)	—	—	—
Total Expenditures	\$1,358,713,303	1,242,579,341	1,294,752,823	1,295,684,916
Net Expenditures	\$65,645,609	\$7,176,252	\$96,286,939	\$29,153

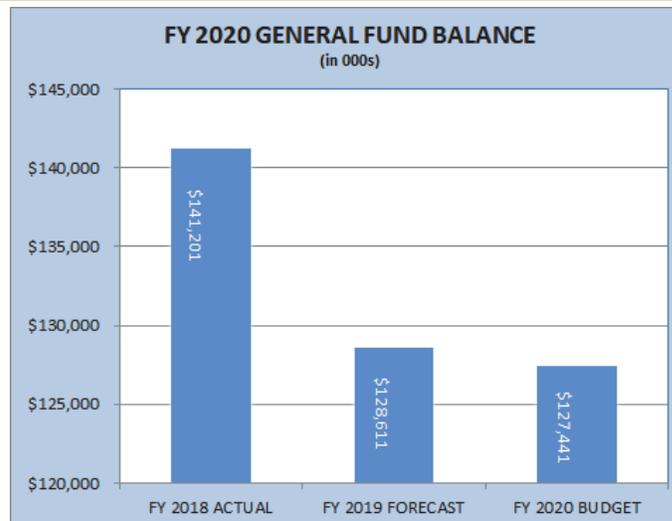
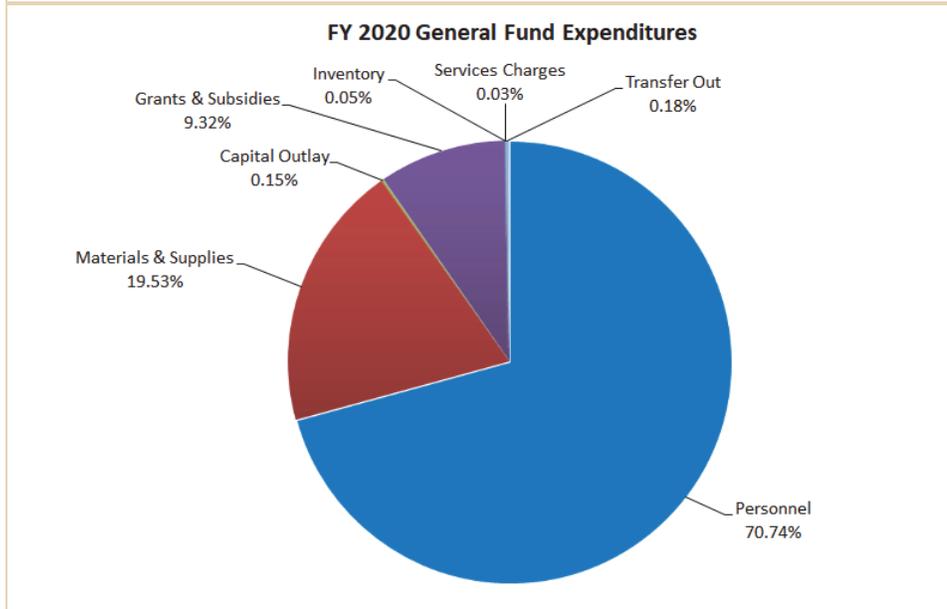
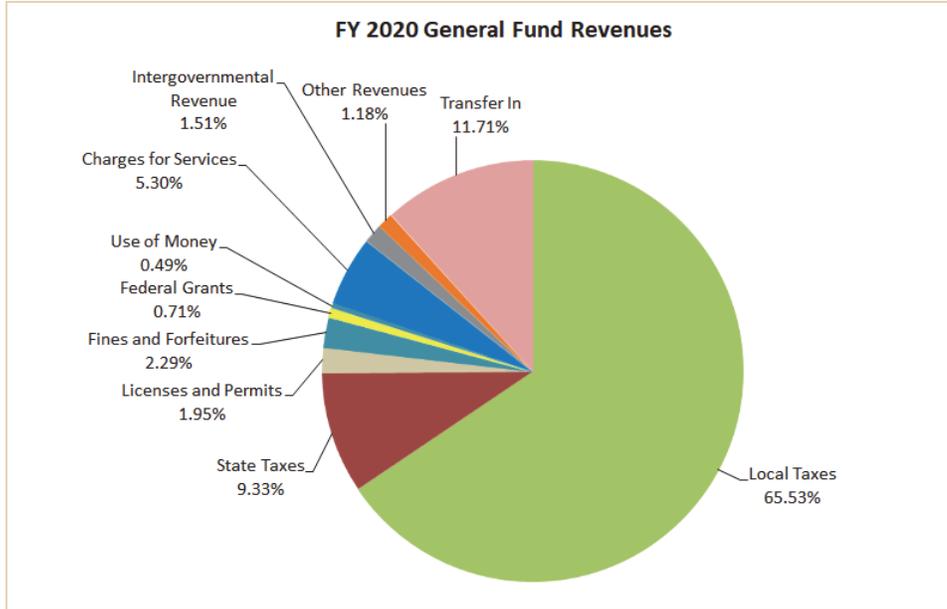


General Fund Summary

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES				
Local Taxes	\$462,250,970	\$461,829,926	\$455,501,543	\$465,525,066
State Taxes	67,289,715	63,520,000	67,302,014	66,314,303
Licenses and Permits	13,387,637	13,899,465	13,875,000	13,879,500
Fines and Forfeitures	14,551,129	14,534,000	14,310,352	16,290,400
Federal Grants	5,682,530	2,990,090	17,037,665	5,031,114
State Grants	1,617,552	95,000	1,260,984	—
Use of Money	2,342,319	1,020,000	4,020,000	3,320,000
Charges for Services	34,193,231	34,165,156	35,378,173	37,670,570
Intergovernmental Revenue	8,660,514	9,983,066	9,965,562	10,760,231
Other Revenues	16,820,408	7,556,508	16,718,793	8,382,633
Investments	8	—	—	—
Transfer In	79,653,422	75,726,859	79,669,606	83,214,575
Net Audit Adjustments	989	—	—	—
Total Revenues *	\$706,450,424	\$685,320,070	\$715,039,692	\$710,388,392
EXPENDITURES				
Personnel	\$482,757,394	\$492,504,260	\$497,877,885	\$514,700,314
Materials & Supplies	142,282,468	134,471,486	145,047,655	142,093,422
Capital Outlay	2,992,613	1,167,650	1,138,861	1,123,400
Grants & Subsidies	77,649,080	64,251,972	76,890,164	67,785,544
Inventory	360,493	379,591	435,079	379,591
Investment Fees	—	—	348,915	—
Expense Recovery	(17,565,975)	(16,035,300)	(17,535,300)	(16,035,300)
Services Charges	200,079	137,372	212,103	171,372
Transfer Out	23,603,987	8,443,039	23,076,944	1,339,783
Depreciation on Own Funds	144	—	—	—
Land Acquisition	174,885	—	—	—
Misc Expense	—	—	137,950	—
Net Audit Adjustments	176,585	—	—	—
Total Expenditures **	\$712,631,753	\$685,320,070	\$727,630,256	\$711,558,126
Net Expenditures	\$(6,181,329)	—	\$(12,590,564)	\$(1,169,734)
Fund balance beginning of year	\$ 147,382,732	\$ 141,201,403	\$ 141,201,403	\$ 128,610,839
Fund balance end of year	\$ 141,201,403	\$ 141,201,403	\$ 128,610,839	\$ 127,441,105

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.



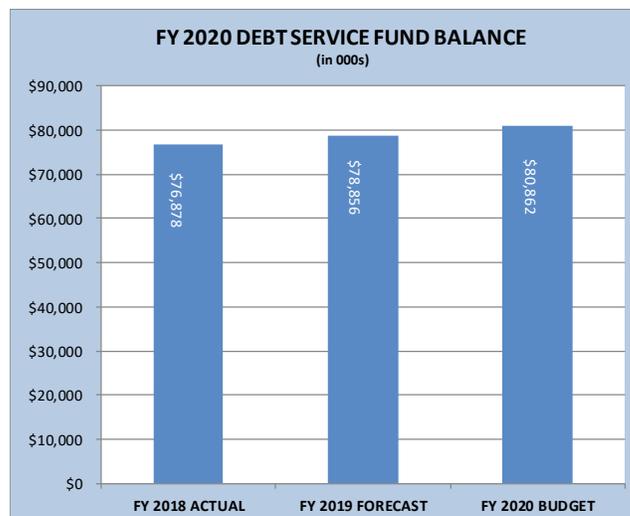
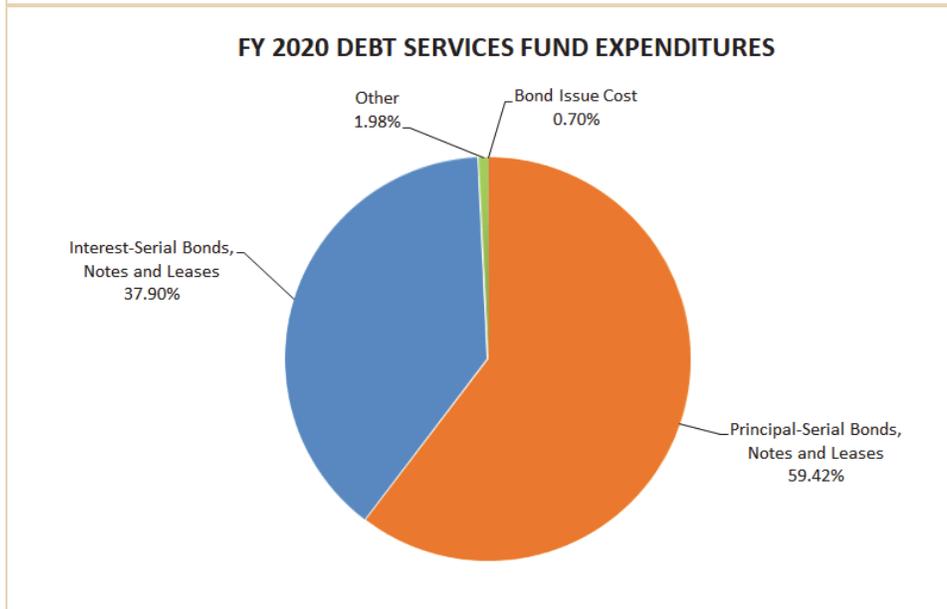
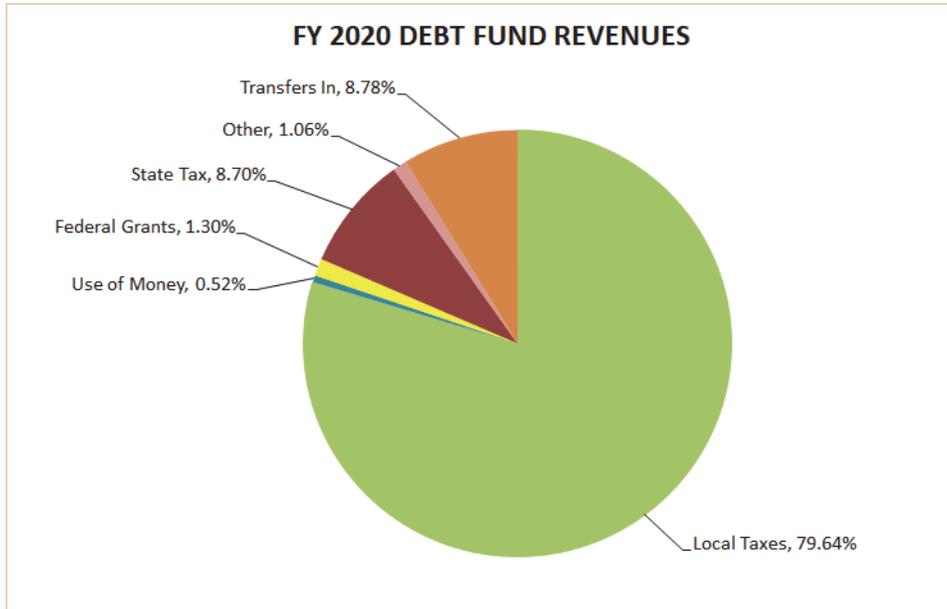
Debt Fund Summary

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES AND OTHER SOURCES				
Current Property Taxes	\$124,128,571	\$122,038,300	\$122,300,000	\$120,999,348
Delinquent Property Taxes	2,050,902	1,500,000	1,733,526	1,700,000
Sale of Delinquent Property Taxes	2,595,621	2,200,000	3,175,884	3,175,884
Local Option Sales Tax	8,317,374	8,645,000	8,400,000	8,500,000
In Lieu Of Taxes - Contractual	1,865,811	1,964,678	1,964,678	1,964,677
Tourism Development Zone	—	4,507,242	4,271,149	3,775,000
State Taxes	16,770,859	17,106,275	16,292,557	15,300,000
Use of Money	1,149,969	527,000	1,662,128	920,000
Federal Grants	2,361,985	2,298,523	2,205,337	2,288,150
Other	10,706,944	1,857,536	1,821,400	1,861,235
Issuance of Refunding Debt	150,590,914	—	—	—
Transfers In - Hotel - Motel Tax	—	6,685,804	7,185,804	6,633,050
Transfers In - State Street Aid	1,768,300	1,768,300	1,768,300	1,768,300
Transfers In - New Memphis Arena	4,418,866	—	—	—
Transfers In - Solid Waste	3,616,604	5,000,000	4,563,737	5,000,000
Transfers In - Storm water	1,893,502	1,845,975	1,845,975	1,845,975
Transfers In - General Fund	4,726,512	4,726,825	360,730	—
Transfers In - Grant Funds	195,221	—	190,871	191,446
Total Revenues *	\$337,157,955	\$182,671,458	\$179,742,076	\$175,923,065
EXPENDITURES AND OTHER USES				
Principal - Serial Bonds, Notes and Leases	\$97,153,995	\$105,588,425	\$102,944,265	\$104,961,040
Interest - Serial Bonds, Notes and Leases	59,848,302	67,351,888	70,144,604	67,651,724
Bond Issue Cost	877,258	—	38,000	40,000
Other (M&S & Svr. Chrg.)	1,197,808	1,252,390	1,138,010	1,264,390
Retirement of Refunded Debt	150,000,000	—	—	—
Transfers Out - General Fund	—	3,500,000	3,500,000	—
Total Expenditures **	\$309,077,363	\$177,692,703	\$177,764,879	\$173,917,154
Net Expenditures	\$28,080,592	\$4,978,755	\$1,977,197	\$2,005,911

Fund balance beginning of year	\$ 48,798,180	\$ 76,878,772	\$ 76,878,772	\$ 78,855,906
Fund balance end of year	\$ 76,878,772	\$ 81,857,527	\$ 78,855,969	\$ 80,861,880

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.



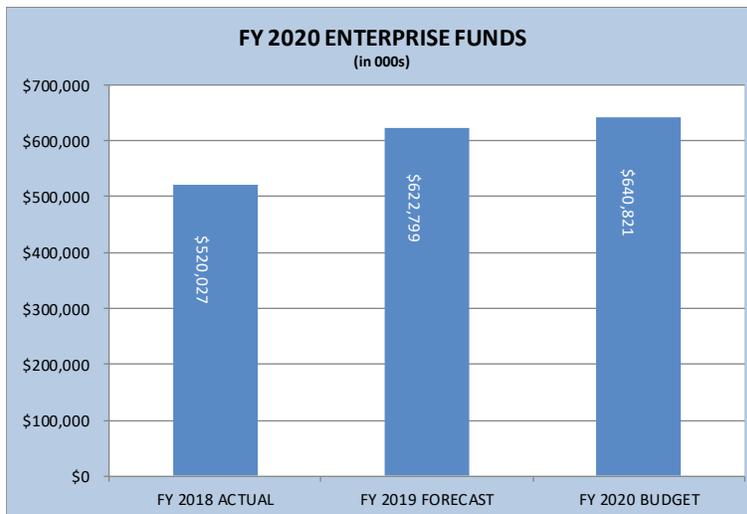
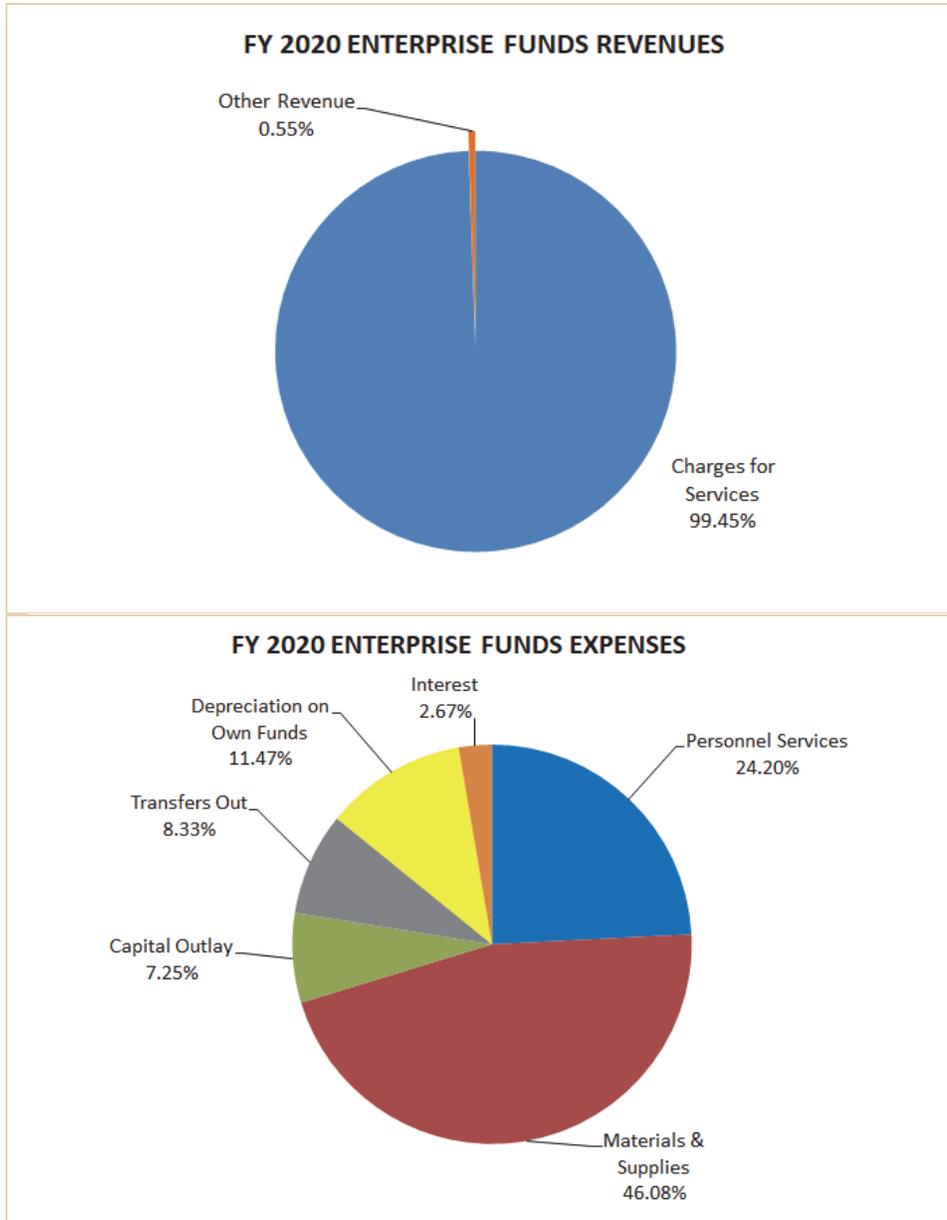
Enterprise Funds Summary

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES				
Capital Contribution	\$945,690	—	—	—
Charges for Services	136,023,959	149,835,040	158,014,036	171,071,730
Fines Forfeitures	266,480	2,800	50,800	51,800
Use of Money	732,559	—	1,443,205	744,000
Federal Grant	542,670	—	918,939	—
State Grant	831,154	—	—	—
Dividend on Interest	56,248	—	154,454	—
Gain (Loss) on Investment	148,586	—	93,431	—
Other Revenue	220,893	167,893	74,670,467	157,368
Gain (Loss) on Sale of Assets	20,484	—	—	—
Transfers In	—	—	—	—
Total Revenues *	\$139,788,723	\$150,005,733	\$235,345,332	\$172,024,898
EXPENSES				
Personnel Services	\$31,331,143	\$34,358,831	\$35,678,114	\$37,262,036
Materials & Supplies	40,771,440	56,053,186	53,414,550	70,960,608
Capital Outlay	357,992	8,651,540	6,460,694	11,171,040
Grants & Subsidies	55,000	—	155,000	—
Investment Fees	4,032	—	3,840	—
Bond Issue Costs	—	—	911,223	—
Interest	4,466,072	5,120,000	10,387,788	4,121,000
Service Charges	13,123	—	500	—
Transfers Out	10,438,877	9,189,657	12,097,026	12,822,373
Depreciation on Own Funds	15,403,737	17,788,640	13,433,784	17,667,140
Misc. Expense	290,547	—	30,314	—
Net Audit Adjustments	(381,650)	—	—	—
Total Expenses **	\$102,750,313	\$131,161,854	\$132,572,833	\$154,004,197
Net Expenses	\$37,038,410	\$18,843,879	\$102,772,499	\$18,020,701

Fund balance beginning of year	\$ 482,989,039	\$ 520,027,449	\$ 520,027,449	\$ 622,799,948
Fund balance end of year	\$ 520,027,449	\$ 538,871,328	\$ 622,799,948	\$ 640,820,649

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenses do not include contribution to Fund Balance.

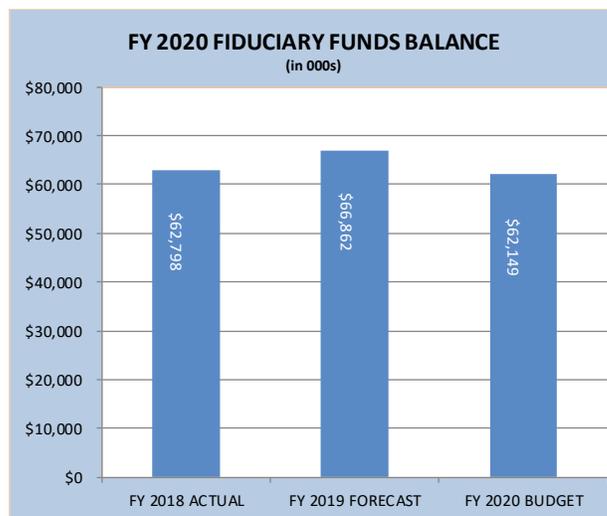
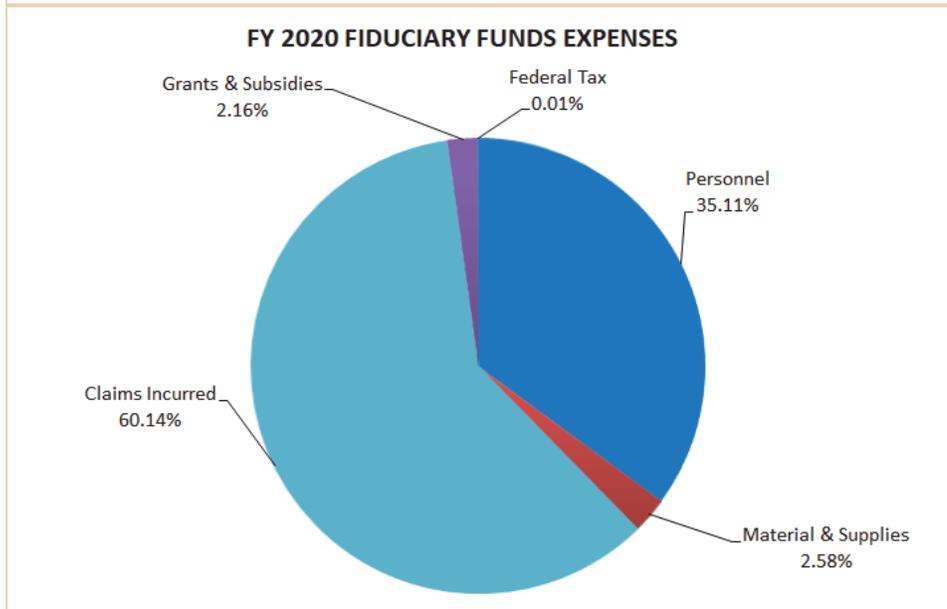
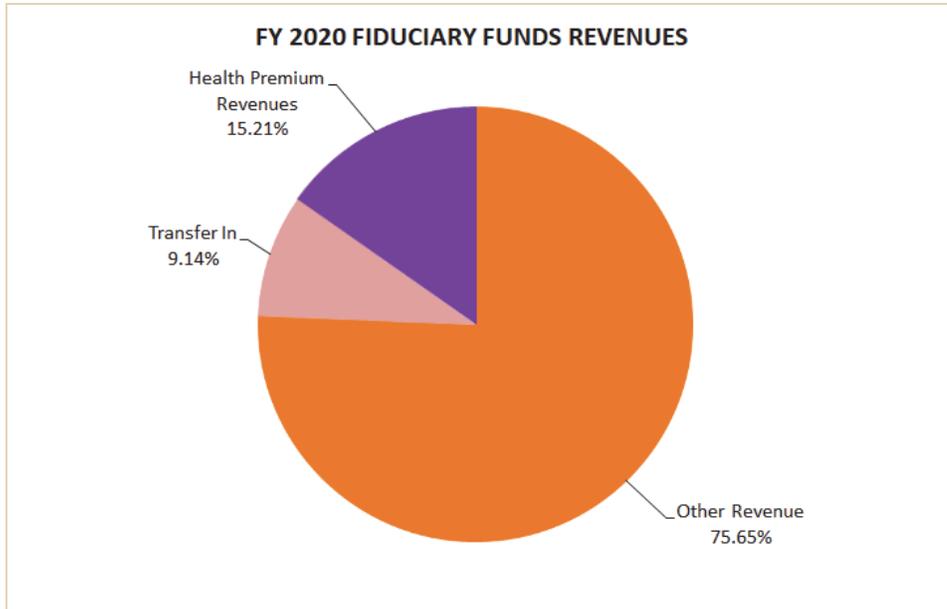


Fiduciary Funds Summary

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES				
Other Revenue	\$5,627,954	\$10,097,569	\$10,681,814	\$9,019,569
Transfer In	10,568,296	7,591,963	7,591,963	1,089,783
Health Premium Revenues	2,063,642	1,880,183	2,179,942	1,814,000
Interest on Investments	1,597,649	—	1,924,101	—
Gain (Loss) on Investments	2,031,585	—	(62,394)	—
Gain (Loss) on Sale of Asset	852,183	—	1,600,000	—
Total Revenues *	\$22,741,309	\$19,569,715	\$23,915,426	\$11,923,352
EXPENSES				
Personnel	\$7,153,105	\$9,188,663	\$6,654,776	\$5,840,396
Material & Supplies	1,169,859	331,052	305,547	429,052
Capital Outlay	—	—	77	—
Claims Incurred	7,402,024	9,688,000	8,945,367	10,005,000
Pension Benefits	3,866,294	—	3,600,000	—
Grants and Subsidies	299,606	360,000	300,000	360,000
Misc. Expense	4,860	—	22,300	—
Federal Tax	3,412	2,000	2,000	2,000
Investment Fees	39,412	—	21,716	—
Total Expenses **	\$19,938,572	\$19,569,715	\$19,851,783	\$16,636,448
Net Expenses	\$2,802,737	—	\$4,063,643	(4,713,096)
Fund balance beginning of year	\$ 59,995,417	\$ 62,798,154	\$ 62,798,154	\$ 66,861,797
Fund balance end of year	\$ 62,798,154	\$ 62,798,154	\$ 66,861,797	\$ 62,148,701

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenses do not include contribution to Fund Balance.

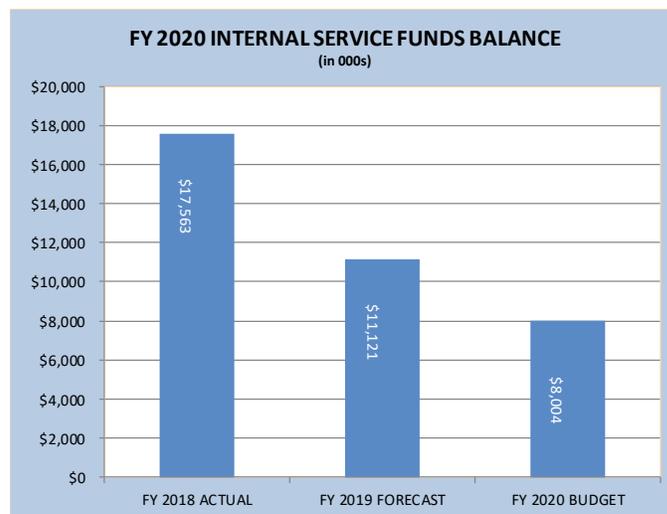
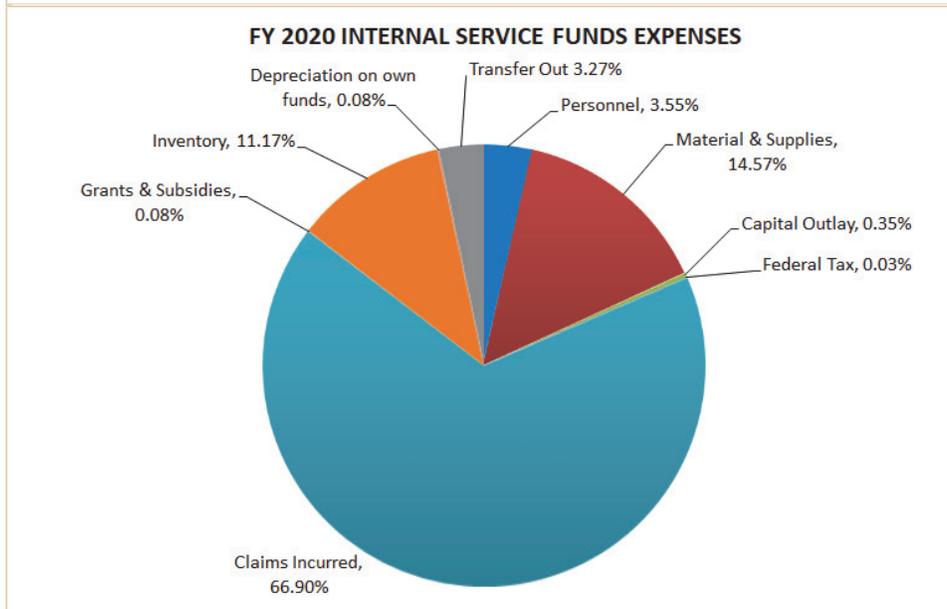
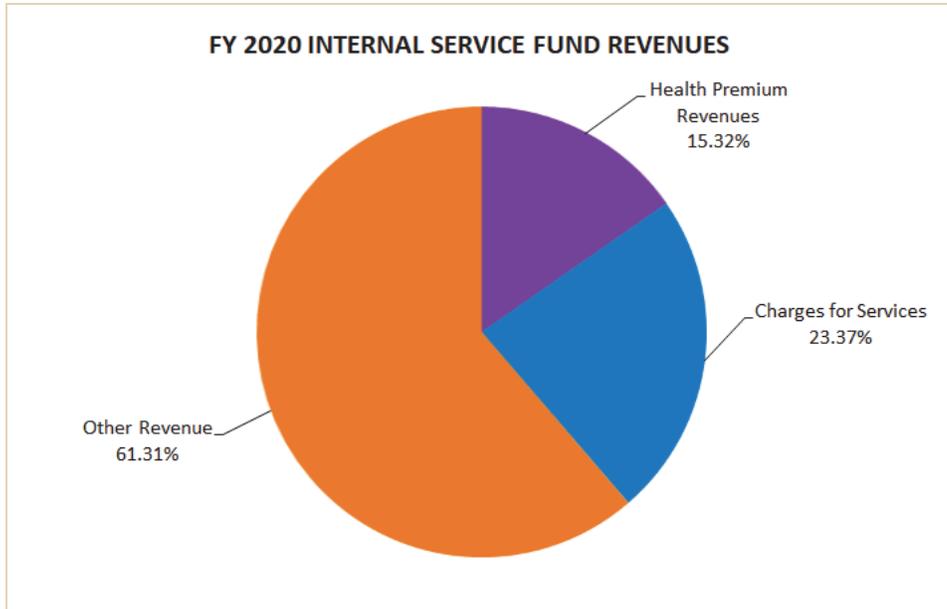


Internal Service Funds Summary

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES				
Health Premium Revenues	\$18,863,134	\$18,474,243	\$16,320,734	\$17,770,200
Charges for Services	22,818,006	27,344,231	28,420,039	27,106,532
Use of Money	385,642	—	547,564	408,000
Other Revenue	55,282,281	63,772,084	61,956,457	70,693,750
Total Revenues *	\$97,349,063	\$109,590,558	\$107,244,794	115,978,482
EXPENSES				
Personnel	\$3,206,483	\$5,046,815	\$3,852,144	\$4,225,667
Material & Supplies	15,467,206	17,277,203	16,824,591	17,355,314
Capital Outlay	—	463,453	403,628	413,453
Federal Tax	31,548	35,000	35,000	33,000
Claims Incurred	64,359,030	74,172,000	72,753,093	79,670,000
Grants & Subsidies	82,295	98,400	98,400	98,400
Misc Expense	670	—	32,651	—
Inventory	12,042,959	14,204,925	15,217,837	13,303,707
Depreciation on own funds	702	96,100	—	96,100
Transfer Out	7,699,012	4,175,749	4,469,749	3,900,000
Total Expenses **	\$102,889,905	\$115,569,645	\$113,687,093	\$119,095,641
Net Expenses	\$(5,540,842)	\$(5,979,087)	\$(6,442,299)	\$(3,117,159)
Fund balance beginning of year	\$ 23,104,220	\$ 17,563,378	\$ 17,563,378	\$ 11,121,079
Fund balance end of year	\$ 17,563,378	\$ 11,584,291	\$ 11,121,079	\$ 8,003,920

* Total Revenues do not reflect contribution from Fund Balance.

* Total Expenses do not include contribution to Fund Balance.

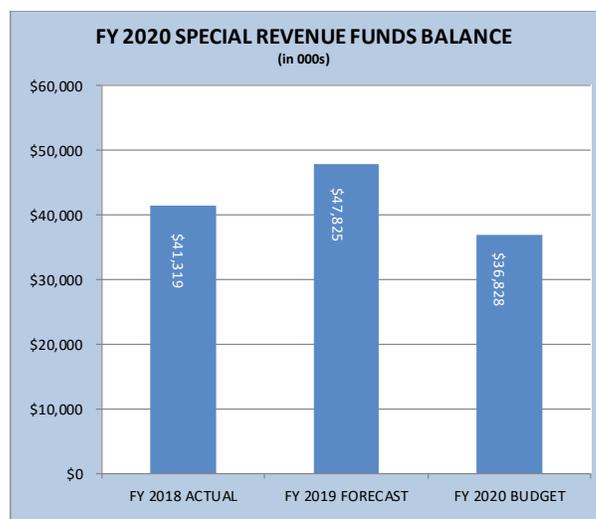
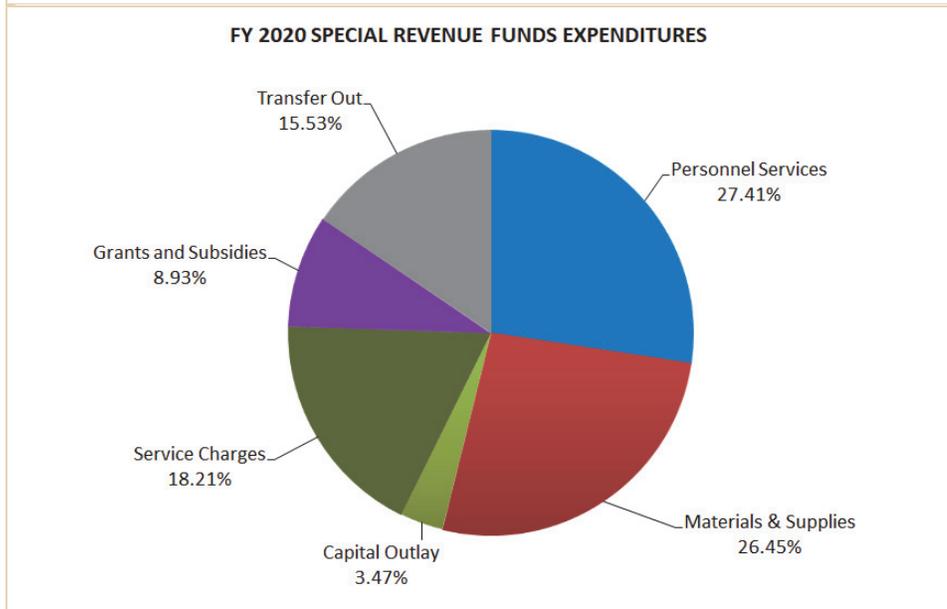
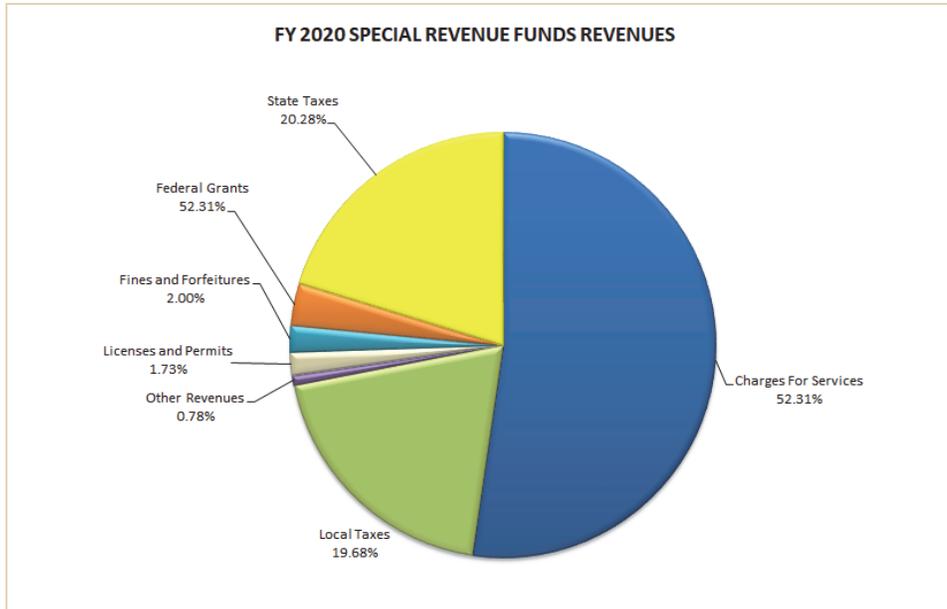


Special Revenue Funds Summary

Category	FY2018 Actual	FY2019 Adopted	FY2019 Forecast	FY2020 Adopted
REVENUES				
Charges For Services	\$57,258,029	\$56,194,655	\$57,967,388	\$57,273,066
Local Taxes	24,392,335	17,518,491	24,985,635	21,543,964
State Taxes	21,834,274	21,403,600	22,103,600	22,203,600
Licenses and Permits	1,912,152	948,000	2,081,342	1,891,000
Fines and Forfeitures	2,674,863	2,548,194	2,933,080	2,191,715
Use of Money	244,331	4,065	378,874	234,541
Sale of Assets	60,200	—	—	—
Federal Grants	2,694,936	3,522,350	3,501,465	3,522,350
State Grants	144,957	378,500	378,500	278,500
Other Revenues	4,495,486	80,202	147,558	87,144
Transfer In	5,159,875	—	15,275,000	250,000
Total Revenues *	\$120,871,439	\$102,598,057	\$129,752,442	\$109,475,880
EXPENDITURES				
Personnel Services	\$28,010,801	\$32,386,349	\$29,655,168	\$33,016,844
Materials & Supplies	29,426,687	30,222,046	30,966,199	31,870,037
Land Acquisition	174,885	—	—	—
Capital Outlay	1,432,643	4,294,678	4,725,408	4,179,678
Service Charges	25,341,591	18,143,000	25,143,000	21,935,264
Grants and Subsidies	13,981,806	10,512,000	12,283,612	10,762,000
Transfer Out	12,879,017	17,707,281	20,335,644	18,709,527
Misc Expense	179,081	—	136,948	—
Net Audit Adjustments	(1,114)	—	—	—
Total Expenditures **	\$111,425,397	\$113,265,354	\$123,245,979	\$120,473,350
Net Expenditures	\$59,446,042	\$(10,667,297)	\$6,506,463	\$(10,997,470)
Fund balance beginning of year	\$ 31,872,802	\$ 41,318,844	\$ 41,318,844	\$ 47,825,307
Fund balance end of year	\$ 41,318,844	\$ 30,651,547	\$ 47,825,307	\$ 36,827,837

* Total Revenues do not reflect contribution from Fund Balance.

** Total Expenditures do not include contribution to Fund Balance.





Property Tax Revenues

Property Tax revenues are the largest single source of operating revenues. This tax is levied based on the assessed value of various types of property including:

- Real property (land, structures, and lease-hold improvements),
- Personal property (business equipment, excluding inventories for resale) and
- Public utility property (real and personal property owned by utilities and organizations regulated by the State)

2018 Memphis' assessed value of real property:

- 50.17% Residential
- 36.61% Commercial
- 12.66% Industrial
- 0.07% Farm
- 0.49% Multiple

Assessment Percentage of Appraisal:

Residential	25%
Commercial	40%
Industrial	40%
Public Utility	55%
Farm	25%
Personal Property	30%

The assessed value of a residential property with an appraised value of \$100,000 would be \$25,000 (.25 x100,000), while a commercial property of the same appraised value would have an assessed value of \$40,000 (.40 x100,000).

Tax rates are set by the Council through the annual budget process. These rates are set as necessary in order to fund a balanced budget that provides services believed to be necessary and affordable.

The City Treasurer generates tax bills based on the following information: the assessed value of the property and the tax rate to figure each property tax bill. That office also collects the taxes.

To calculate the property tax bill, the assessed value is divided by \$100 and the result is multiplied by the tax rate. For example, a residential property appraised at \$100,000 would be assessed at \$25,000 (the \$100,000 appraised value times the 25% residential assessment ratio). With a tax rate set at \$3.40, the calculation is:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.40 \text{ per } \$100 \\ &= \$250 \times \$3.40 = \$850.00 \end{aligned}$$

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs by July 1. Tax payments are due by the end of August.

Property Tax revenues, along with other local tax sources, provide the City with the largest source of revenue to the operating budget.

Property appraisals are done by the Shelby County Assessor of Property, except for public utilities which are assessed by the Tennessee Regulatory Authority. Appraised value is the estimated market value based on a point in time. Certain properties are exempt such as government, religious, charitable, etc.

Historical property tax rates are displayed in the following table.

HISTORY OF PROPERTY TAXES

Tax Year	Fiscal Year	General Fund	Schools	Pre-K	Community Catalyst	Affordable Housing	Debt Service	Capital Pay Go	Total Rate
1982	1983	2.080000	1.140000				0.450000	0.0000	3.67
1983	1984	1.680000	1.000000				0.450000	0.0000	3.13
1984	1985	1.680000	1.000000				0.450000	0.0000	3.13
1985	1986	1.830000	1.030000				0.450000	0.0000	3.31
1986	1987	1.909800	1.030000				0.370200	0.0000	3.31
1987	1988	1.896660	1.030000				0.383340	0.0000	3.31
1988	1989	1.588270	1.090000				0.631730	0.0000	3.31
1989	1990	1.662870	1.030000				0.617130	0.0000	3.31
1990	1991	1.620490	1.030000				0.659510	0.0000	3.31
1991	1992	1.094100	0.665655				0.386900	0.0000	2.15
1992	1993	1.304296	0.804955				0.566704	0.0000	2.68
1993	1994	1.610611	0.967537				0.596990	0.0000	3.18
1994	1995	1.672400	0.967538				0.535200	0.0000	3.18
1995	1996	1.672400	0.967538				0.535200	0.0000	3.18
1996	1997	1.672400	0.967538				0.535200	0.0000	3.18
1997	1998	1.672400	0.967538				0.535200	0.0000	3.18
1998	1999	1.376300	0.840675				0.548800	0.0000	2.77
1999	2000	1.376300	0.840675				0.548800	0.0000	2.77
2000	2001	1.751000	0.894900				0.724100	0.0000	3.37
2001	2002	1.678500	0.857800				0.694100	0.0000	3.23
2002	2003	1.675300	0.857800				0.694100	0.0032	3.23
2003	2004	1.675300	0.857800				0.694100	0.0032	3.23
2004	2005	1.675300	0.857800				0.694100	0.0032	3.23
2005	2006	1.908800	0.827100				0.694100	0.0032	3.43
2006	2007	1.908800	0.827100				0.694100	0.0032	3.43
2007	2008	1.908800	0.827100				0.694100	0.0032	3.43
2008	2009	2.342700	0.190000				0.714100	0.0032	3.25
2009	2010	2.291700	0.186800				0.714100	0.0031	3.19
2010	2011	2.291700	0.186800				0.714100	0.0031	3.19
2011	2012	2.471700	0.000000				0.714100	0.0031	3.19
2012	2013	2.291700	0.100000				0.715200	0.0031	3.11
2013	2014	2.487400	0.000000				0.909300	0.0033	3.40
2014	2015	2.312500	0.000000				1.084200	0.0033	3.40
2015	2016	2.312500	0.000000				1.084200	0.0033	3.40
2016	2017	2.312500	0.000000				1.084200	0.0033	3.40
2017	2018	2.225088	0.000000				1.043218	.003175	3.271481
2018	2019	2.163984	0.000000	0.010000			1.018900	.003102	3.195986
2019	2020	2.163984	0.000000	0.010000	0.006667	0.006667	0.998900	.009768	3.195986

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

SECTION 1. BE IT ORDAINED that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service Fund, Enterprise Funds, Internal Service Fund and Fiduciary Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND
GENERAL REVENUES**

LOCAL TAXES	
Ad Valorem Tax- Current	258,500,000
Ad Valorem Tax - Current Sale of Receivables	7,500,000
Ad Valorem Tax Prior	5,800,000
Special Assessment Tax	598,000
Prop Taxes Interest & Penalty	4,800,000
Bankruptcy Interest & Penalty	170,000
Interest, Penalty - Sale of Tax Rec	1,500,000
PILOT's	4,000,000
State Apportionment TVA	7,800,000
Local Sales Tax	115,624,301
Tourism Development Zone Local	3,500,000
Beer Sales Tax	16,500,000
Alcoholic Beverage Inspection Fee	5,500,000
Mixed Drink Tax	8,000,000
Gross Rec Business Tax	14,000,000
Bank Excise Tax	1,200,000
Franchise Tax - Telephone	1,800,000
Cable TV Franchise Fees	4,300,000
Fiber Optic Franchise Fees	1,515,000
Misc. Franchise Tax	850,000
Interest, Penalties & Commission	200,000
Business Tax Fees	1,100,000
Misc. Tax Recoveries	500,000
MLGW/Williams Pipeline	267,765
TOTAL LOCAL TAXES	465,525,066

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

STATE TAXES	
State Sales Tax	57,824,303
Telecommunication Sales Tax	1,000,000
State Income Tax	5,500,000
State Shared Beer Tax	315,000
Alcoholic Beverage Tax	375,000
Spec Petroleum Product Tax	1,300,000
TOTAL STATE TAXES	66,314,303
LICENSES & PERMITS	
Auto Registration Fee	12,900,000
Dog License	250,000
County Dog License Fee	100,000
Liquor By Ounce License	215,000
Taxi Drivers License	20,500
Gaming Pub Amus Perm Fee	15,000
Wrecker Permit Fee	16,000
Misc. Permits	70,000
Beer Application	60,000
Beer Permit Privilege Tax	145,000
Sidewalk Permit Fees	88,000
TOTAL LICENSES & PERMITS	13,879,500
FINES AND FORFEITURES	
Court Fees	4,750,000
Court Costs	5,750,000
Fines & Forfeitures	4,845,000
Seizures	100,000
Beer Board Fines	100,000
Arrest Fees	125,000
DUI BAC Fees	2,400
Sex Offender Registry Fees	93,000
Library Fines & Fees	350,000
Delinquent Collection Fees	100,000
Vacant Property Registration Fee	75,000
TOTAL FINES & FORFEITURES	16,290,400
CHARGES FOR SERVICES	
Subdivision Plan Inspection Fee	170,000
Misc. Inspection Fees	1,565,000
Parking	477,147
Senior Citizen's Meals	75,000
Concessions	1,673,125
Golf Car Fees	1,167,016

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

Pro Shop Sales	179,500
Green Fees	1,629,962
Softball	28,000
Ballfield Permit	18,000
Class Fees	42,000
After School Camp	500
Parking Meters	1,200,000
Ambulance Service	22,500,000
Rental Fees	2,363,282
MLG&W Rent	2,400
Rent of Land	201,238
Parking Lots	420,000
Easements & Encroachments	65,000
Tax Sales Attorney Fees	525,000
Street Cut Inspection Fee	250,000
Traffic Signals	200,000
Signs-Loading Zones	15,000
Arc Lights	4,000
Wrecker & Storage Charges	650,000
Shelter Fees	200,000
Police Special Events	700,000
Outside Revenue	149,400
Tow Fees	600,000
HCD-Docking Fees	600,000
TOTAL CHARGES FOR SERVICES	37,670,570
USE OF MONEY	
Interest on Investments	2,500,000
Net Income/Investors	700,000
State Litigation Tax Commission	120,000
TOTAL USE OF MONEY	3,320,000
FEDERAL GRANTS-OTHER	
TOTAL FEDERAL GRANTS	5,031,114
INTERGOVERNMENTAL REVENUES	
International Airport	4,060,231
MATA	6,700,000
TOTAL INTERGOVERNMENTAL REVENUES	10,760,231
OTHER REVENUES	
Miscellaneous Auctions	1,750,000
Local Shared Revenue	695,957
Anti-Neglect Enforcement	1,258,659
Property Insurance Recoveries	267,998

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

Rezoning Ordinance Publication Fees	10,000
Sale Of Reports	285,423
City of Bartlett	1,034,000
Utility Warranty Program	500,000
Miscellaneous Income	1,223,349
Sewer Fund Cost Allocation	1,075,000
Fire - Misc. Collections	25,000
Cash Overage/Shortage	30
Donated Revenue	106,000
Coca - Cola Sponsorship	83,500
Grant Revenue - Library	17,000
Miscellaneous Revenue	44,868
Mow to Own -Program Fees	5,850
TOTAL OTHER REVENUES	8,382,634
TRANSFERS IN	
In Lieu Of Taxes-MLGW	63,000,000
In Lieu Of Taxes-Sewer	9,132,716
Oper Tfr In - State Street Aid Fund	2,500,000
Oper Tfr In - Solid Waste Fund	1,065,177
Oper Tfr In - Misc. Grant Fund	30,000
Oper Tfr In-Hotel/Motel Fund	38,000
Oper Tfr In-Sewer Fund	1,737,164
Oper Tfr In - Metro Alarm Fund	1,705,000
Oper Tfr In - Unemployment Fund	900,000
Oper Tfr In - Storm Water Fund	106,518
Oper Tfr In - Fleet Fund	3,000,000
TOTAL TRANSFERS IN	83,214,575
General Fund Revenues	710,388,393
<i>Contributed From Fund Balance</i>	1,169,734
TOTAL GENERAL REVENUES	711,558,127

**GENERAL FUND
EXPENDITURE BUDGET**

EXECUTIVE	
Mayor's Office	1,130,420
Chief Administrative Office	1,576,468
Auditing	961,023
311 Call Center	512,129
Office of Youth Services and Community Affairs	5,576,827
Intergovernmental Affairs	743,800

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

OPERATING BUDGET ORDINANCE

CLERB	233,808
Animal Shelter	4,517,333
Community Affairs	1,534,183
Communications	1,926,804
Performance Mgmt.	627,136
TOTAL EXECUTIVE	19,339,931
FINANCE	
Administration	838,053
Financial Accounting	3,040,660
Purchasing	1,274,217
Budget	642,567
Debt Management	228,329
City Treasurer	5,182,133
Financial & Strategic Planning Office	197,398
Equal Business Opportunity & Development	1,656,347
Office of Comprehensive Planning	2,009,571
TOTAL FINANCE	15,069,275
FIRE	
Administration	3,527,256
Apparatus Maintenance	6,943,275
Logistical Services	2,404,095
Training	3,149,316
Communications	7,372,319
Prevention	5,243,281
Firefighting	109,501,554
Emergency Medical Services (EMS)	41,649,062
Airport	4,060,231
TOTAL FIRE	183,850,389
POLICE	
Executive Administration	41,130,874
Support Services	38,530,231
Uniform Patrol/Precincts	136,893,598
Investigative Services	29,049,580
Special Operations	27,175,730
TOTAL POLICE	272,780,013
PARKS	
Administration	1,468,920
Planning & Development	237,933
Parks Operations	5,909,120
Park Facilities	3,516,462
Zoo	3,605,362

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

Brooks Museum	646,448
Memphis Botanic Gardens	572,098
Sports Centers	3,866,135
Recreation	11,053,413
Support Service Golf	5,323,902
Sports Services	1,919,523
TOTAL PARKS	38,119,316
PUBLIC WORKS	
Administration	1,006,546
Street Maintenance	5,010,003
Neighborhood Improvements	11,259,811
TOTAL PUBLIC WORKS	17,276,360
HUMAN RESOURCES	
Administration	357,065
Talent Management	4,817,282
Compensation	859,279
Equity, Diversity & Inclusion	1,321,599
HR Operations	1,207,478
HR Analytics & Performance	324,569
TOTAL HUMAN RESOURCES	8,887,272
GENERAL SERVICES	
Administration	2,254,952
Property Maintenance	13,716,920
Real Estate	667,529
Operation Of City Hall	6,830,042
Fleet Management	1,016,333
TOTAL GENERAL SERVICES	24,485,776
HOUSING & COMMUNITY DEVELOPMENT	
Housing	3,640,177
Economic Development	600,000
Community Initiatives	945,918
TOTAL HOUSING & COMMUNITY DEVELOPMENT	5,186,095
CITY ATTORNEY	14,505,342
ENGINEERING	
Administration	2,121,413
Signs & Markings	3,237,574
Signal Maintenance	3,437,807
TOTAL ENGINEERING	8,796,794

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

OPERATING BUDGET ORDINANCE

LIBRARY	22,221,234
INFORMATION SYSTEMS	
Information Systems Admin	11,997,767
Information Systems Operations	9,693,102
TOTAL INFORMATION SYSTEMS	21,690,869
CITY COUNCIL	2,557,759
CITY COURT JUDGES	808,894
CITY COURT CLERK	
City Court Clerk	3,080,621
Red Light Camera	2,689,365
TOTAL CITY COURT CLERK	5,769,986
GRANTS & AGENCIES	
Black Business Association	300,000
Community Initiatives Grants	2,485,000
Lifeline to Success	75,000
Family Safety Center of Memphis and Shelby County	250,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000
Start Co.	75,000
MLGW Citizen's Assistance Grant	1,000,000
Shelby County School Mixed Drink Proceeds	4,000,000
Shelby County School Settlement	1,333,335
Aging Commission of the Mid-South	143,906
Elections	1,000,000
Convention Center	2,659,509
EDGE	350,000
Innovate Memphis	330,500
Exchange Club	75,000
MATA	29,170,000
Memphis Film & Tape	218,000
Pensioners Insurance	8,373,569
Memphis River Park	2,974,003
Urban Art	150,000
The 800 Initiative	500,000
Expense Recovery (State Street Aid)	(5,500,000)
TOTAL GRANTS & AGENCIES	50,212,822
Contributed To Fund Balance	0
TOTAL EXPENDITURES / TRANSFERS GENERAL FUND	711,558,127

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

2. SPECIAL REVENUE FUNDS

A. HOTEL/MOTEL TAX FUND	
HOTEL/MOTEL TAX FUND	
REVENUE BUDGET	
Hotel/Motel Tax	5,000,000
Occupancy Increase	5,200,000
Room Night Assessment	5,729,847
TOTAL REVENUES	15,929,847
EXPENDITURE BUDGET	
Convention/Visitor's Bureau	3,762,000
Memphis/Shelby County Sports	4,250,000
Transfer Out-General Fund	38,000
Transfer Out-Debt Service Fund	6,633,050
Contribution to Fund	1,246,797
TOTAL EXPENDITURES	15,929,847

B. NEW MEMPHIS ARENA FUND	
NEW MEMPHIS ARENA FUND	
REVENUE BUDGET	
Local Taxes	2,500,000
TOTAL REVENUES	2,500,000
EXPENDITURE BUDGET	
Grants and Subsidies	2,500,000
TOTAL EXPENDITURES	2,500,000
C. METRO ALARM FUND	
METRO ALARM FUND	
REVENUE BUDGET	
Alarm Revenue	2,295,216
TOTAL REVENUE	2,295,216
EXPENDITURE BUDGET	
Personnel Services	414,266
Materials and Supplies	175,950

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

Oper Transfer Out-General Fund	1,705,000
TOTAL EXPENDITURES	2,295,216
D. SOLID WASTE MANAGEMENT FUND	
SOLID WASTE MANAGEMENT FUND	
REVENUE BUDGET	
State Grants	278,500
Solid Waste Disposal Fee	56,733,066
Sanitation Inspection Fee	540,000
Local Taxes	100,000
Use of Money and Property	53,000
Other Revenues	24,000
Contribution from Fund	15,509,219
TOTAL REVENUES	73,237,785
EXPENDITURE BUDGET	
Personnel Services	31,602,578
Materials and Supplies	12,514,766
Capital Outlay	1,120,000
Service Charges	21,935,264
Transfers Out	6,065,177
TOTAL EXPENDITURES	73,237,785
E. DRUG ENFORCEMENT FUND	
DRUG ENFORCEMENT	
REVENUE BUDGET	
Fines & Forfeitures	1,860,000
Use of Money and Property	120,000
Federal Grants	85,000
Other Revenue	50,000
Contribution from Fund	1,234,597
TOTAL REVENUES	3,349,597
EXPENDITURE BUDGET	
Personnel Services	1,000,000
Materials and Supplies	1,993,597
Capital Outlay	356,000
TOTAL EXPENDITURES	3,349,597
F. ELECTRONIC TRAFFIC CITATION FEE FUND	
ELECTRONIC TRAFFIC CITATION FEE	
REVENUE BUDGET	

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

Court Fees	331,715
Use of Money and Property	7,500
TOTAL REVENUES	339,215
EXPENDITURE BUDGET	
Materials and Supplies	250,000
Contribution to Fund	89,215
TOTAL EXPENDITURES	339,215
G. PARK SPECIAL SERVICE FUND	
PARK SPECIAL SERVICE REVENUE BUDGET	
Local Sales Tax	162,687
Use of Money & Property	22,041
TOTAL REVENUES	184,728
EXPENDITURE BUDGET	
Materials and Supplies	166,752
Contribution to Fund	17,976
TOTAL EXPENDITURES	184,728
H. STATE STREET AID FUND	
STATE STREET AID REVENUE BUDGET	
State Gas - Motor Fuel Tax	12,235,000
Three-Cent Tax	3,616,600
One-Cent Tax	1,952,000
IMPROVE Act	4,400,000
TOTAL REVENUES	22,203,600
EXPENDITURE BUDGET	
Materials and Supplies	16,035,300
Transfer Out-Debt Service Fund	1,768,300
Transfer Out-General Fund	2,500,000
Contribution to Fund	1,900,000
TOTAL EXPENDITURES	22,203,600
I. FIRE EMS FUND	
FIRE EMS REVENUE BUDGET	

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

<i>Federal Grants</i>	3,437,350
TOTAL REVENUE	3,437,350
EXPENDITURE BUDGET	
Materials and Supplies	733,672
Capital Outlay	2,703,678
TOTAL EXPENDITURE	3,437,350
J. BEALE STREET DISTRICT FUND	
BEALE STREET DISTRICT REVENUE BUDGET	
Miscellaneous Revenue	492,000
TOTAL REVENUE	492,000
EXPENDITURE BUDGET	
Contribution to Fund	492,000
TOTAL EXPENDITURE	492,000
K. PRE-K FUND	
PRE-K REVENUE BUDGET	
Local Taxes	1,260,000
TOTAL REVENUE	1,260,000
EXPENDITURE BUDGET	
Contribution to Fund	1,260,000
TOTAL EXPENDITURE	1,260,000
L. COMMUNITY CATALYST FUND	
COMMUNITY CATALYST REVENUE BUDGET	
Local Taxes	795,715
TOTAL REVENUE	795,715
EXPENDITURE BUDGET	
Contribution to Fund	795,715
TOTAL EXPENDITURE	795,715
M. AFFORDABLE HOUSING FUND	
AFFORDABLE HOUSING	

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

REVENUE BUDGET	
Local Taxes	795,715
TOTAL REVENUE	795,715
EXPENDITURE BUDGET	
Contribution to Fund	795,715
TOTAL EXPENDITURE	795,715
N. HUB COMMUNITY IMPACT FUND	
HUB COMMUNITY IMPACT	
REVENUE BUDGET	
Oper Tfr In - General Fund	250,000
TOTAL REVENUE	250,000
EXPENDITURE BUDGET	
Grants and Subsidies	250,000
TOTAL EXPENDITURE	250,000
3. DEBT SERVICE FUND	
The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.	
DEBT SERVICE FUND	
REVENUE BUDGET	
Current Property Tax	120,999,348
Delinquent Property Tax	1,700,000
Sale of Delinquent Accounts	3,175,884
Local Option Sales Tax	8,500,000
In Lieu Of Taxes-Contractual	1,964,677
Tourism Development Zone Local	3,775,000
State Taxes	15,300,000
Use of Money	920,000
Federal Grants	2,288,150
Other Revenue	1,861,235
Transfer In-State Street Aid	1,768,300
Transfer In-Hotel/Motel Fund	6,633,050
Transfer In-Solid Waste	5,000,000
Transfer In Storm Water Fund	1,845,975
Transfer In -Misc. Grants Fund	191,446
TOTAL REVENUES / TRANSFERS IN	175,923,065

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

EXPENDITURE BUDGET	
Principal-Serial Bonds, Notes, and Leases	104,961,040
Interest-Serial Bonds, Notes, and Leases	67,651,724
Other	1,264,390
Bond Issue Cost	40,000
Contribution to Fund	2,005,911
TOTAL EXPENDITURES	175,923,065
4. ENTERPRISE FUNDS	
A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.	
SEWER FUND	
REVENUE BUDGET	
Sewer Fees	138,002,400
Subdivision Development Fees	300,000
Rents	12,000
Use of Money and Property	600,000
Sewer Connection Fees	84,000
Fines & Forfeitures	51,000
Special Sewer Connections	480,000
Biogas Revenue	93,330
Other Revenue	157,368
TOTAL REVENUES	139,780,098
EXPENSE BUDGET	
Personnel	25,314,816
Materials and Supplies	64,339,554
Capital Outlay	9,744,500
Debt Service -Interest	3,181,000
State Loan Interest	740,000
In-Lieu-Of Payment-General	9,132,716
Dividend To General Fund	1,300,000
Depreciation on Own Fund	15,250,800
Transfer-Out General Fund	437,164
Contribution to Fund	10,339,548
TOTAL EXPENSES	139,780,098

B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.	
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**ORDINANCE 5725
APPROPRIATION ORDINANCE**

STORM WATER FUND	
REVENUE BUDGET	
Storm Water Fees	32,100,000
Use of Money and Property	144,000
Fines & Forfeitures	800
TOTAL REVENUES	32,244,800
EXPENSE BUDGET	
Personnel	11,947,220
Materials & Supplies	6,621,054
Capital Outlay	1,426,540
Interest	200,000
Dividend to General Fund	106,518
Transfer Out-Debt Service Fund	1,845,975
Depreciation on Own Funds	2,416,340
Contribution to Fund	7,681,153
TOTAL EXPENSES	32,244,800

5. INTERNAL SERVICE FUNDS

HEALTHCARE	
REVENUE BUDGET	
Operating Revenues	88,203,750
TOTAL REVENUES	88,203,750
EXPENSE BUDGET	
Personnel	4,225,667
Materials & Supplies	4,043,041
Capital Outlay	19,000
Claims Incurred	79,470,000
Grants & Subsidies	98,400
Federal Tax	33,000
Contribution to Fund	314,642
TOTAL EXPENSES	88,203,750
UNEMPLOYMENT FUND	
REVENUE BUDGET	
Program Revenues	1,100,000
TOTAL REVENUE	1,100,000

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

EXPENSE BUDGET	
Claims Incurred	200,000
Transfer Out-General Fund	900,000
TOTAL EXPENSES	1,100,000
FLEET MANAGEMENT FUND	
REVENUE BUDGET	
V.M. Fuel Revenue Inside	10,222,893
V.M. Shop Charges	16,068,601
V.M. Inventory/Store Sales	644,453
Use of Money and Property	72,000
Outside Revenue	170,585
Contribution from Fund	3,000,000
TOTAL REVENUES	30,178,532
EXPENSE BUDGET	
Materials & Supplies	13,312,273
Inventory	13,303,707
Transfer Out-General Fund	3,000,000
Depreciation on Own Funds	96,100
Capital Outlay	394,453
Contribution to Fund	71,999
TOTAL EXPENSES	30,178,532
6. FIDUCIARY FUNDS	
OTHER POST EMPLOYMENT BENEFITS (OPEB)	
REVENUE BUDGET	
Operating Revenues	15,546,665
TOTAL REVENUES	15,546,665
EXPENSE BUDGET	
Personnel	4,750,613
Material & Supplies	429,052
Claims Incurred	10,005,000
Federal Tax	2,000
Grants & Subsidies	360,000
TOTAL EXPENSES	15,546,665
LIBRARY RETIREMENT SYSTEM	
REVENUE BUDGET	

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

Operating Transfer In	1,089,783
TOTAL REVENUES	1,089,783
EXPENSE BUDGET	
Personnel	1,089,783
TOTAL EXPENSES	1,089,783

SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year, July 1, 2019, through June 30, 2020, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that City Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2019, through June 30, 2020, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

SECTION 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all Divisions shall be deposited with the City Treasurer for the use of the City of Memphis and all monies so received shall be considered appropriated regardless of the foregoing estimates by items until the appropriations have been filled.

Thereupon, any surplus shall become and be designated unappropriated Revenue and be subject to lawful appropriation by the City Council. Such amounts are not appropriated for the use of the Division receiving same, but shall be carried as a memorandum of collections and earnings.

SECTION 5. BE IT FURTHER ORDAINED that the Comptroller shall have no power to authorize withdrawal of funds constituting the current operating revenues of the City of Memphis from the Treasury of the City of Memphis nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Division, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that the current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the City Council.

SECTION 6. BE IT FURTHER ORDAINED that for Fiscal Year 2020 that the salary of the Chief Operating Officer for the City of Memphis and the salaries of the Division Chiefs, Division Deputy Directors, Division Directors, City Court Judges, and City Court Clerk shall be increased by the percentage granted to general City employees as a wage increase.

SECTION 7. BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

SECTION 8. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2019 through June 30, 2020, inclusive.

The Mayor shall have the authority to approve transfers between all categories, except Personnel, within the total amounts of each Program as set forth herein, however, each transfer shall have a maximum limit of \$50,000 and each

ORDINANCE 5725 APPROPRIATION ORDINANCE

Program shall have an annual cumulative limit of \$100,000 for transfers between Categories, within the total amounts of each Program. For Personnel budget transfers, the Mayor shall have authority to approve an annual cumulative limit of \$50,000 from a Personnel category to another category within each Program. An amount exceeding the annual limit of \$50,000 must be authorized by the City Council. The transfer of an amount between personnel Categories, within a Program that is associated with authorized and funded positions, also transfers the position to the Category receiving funding. Any transfer of appropriations between Programs shall be made only upon the authorization by Ordinance or Resolution of the City Council.

The Mayor shall have the authority to dispose of any City of Memphis owned property only in accordance with the provision of the Charter and/or Ordinance duly adopted by the City Council. The Mayor shall have the authority to lease any City of Memphis owned real property to any non-municipal entity for terms exceeding two (2) years or more only upon prior approval of the City Council.

SECTION 9. BE IT FURTHER ORDAINED that pursuant to the provisions of the City of Memphis Charter as amended when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City of Memphis by the joint action of the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the City Council.

SECTION 10. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account and shall be subject to re-appropriation by the City Council, encumbered appropriations shall be carried forward into the next fiscal year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such current fiscal year.

SECTION 11. BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

SECTION 12. BE IT FURTHER ORDAINED that no claims against the City of Memphis shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 13. BE IT FURTHER ORDAINED that the City Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of this ordinance be held unconstitutional or invalid, the same shall not affect the remainder of this ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.

SECTION 14. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the City Council, signed by the Chairperson of the City Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

SECTION 15. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next succeeding fiscal year, the appropriations from the previous fiscal years' adopted budget ordinance shall become the appropriation for the new fiscal year until the adoption of the new fiscal year budget ordinance is approved, in accordance with Section 6-56-210, TENNESSEE CODE ANNOTATED, provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 16. BE IT FURTHER ORDAINED, pursuant to Substitute Ordinance No. 5639 any decision of the City Council, acting as arbiter only, to resolve any impasse between the City and any employee association over economic items shall be

**ORDINANCE 5725
APPROPRIATION ORDINANCE**

effective and funded only to the extent of funds appropriated for such items in this Appropriation Ordinance but not otherwise.

Kemp Conrad, Chairperson

Attest: Comptroller

THE FOREGOING ORDINANCE

5725 PASSED

1st Reading MAY 7, 2019

2nd Reading MAY 21, 2019

3rd Reading JUNE 4, 2019

Approved [Signature]
Chairman of Council

Date Signed: 7-16-19

[Signature]
APPROVED:
Mayor, City of Memphis

Date Signed: 7/19/19

I hereby certify that the foregoing is a true copy, and said document was adopted by the Council of the City of Memphis as above indicated and approved by the Mayor.

Valerie C. Supin
Comptroller

Authorized Complement Discussion

The authorized complement is the total number of full time positions approved by the City Council, for the City of Memphis operating divisions. The positions correlate to the amount of funded salaries. During the year, vacancies occur and there is a possibility the full budgeted salary may not be used. As a result, salaries are budgeted at the anticipated rate of staffing. Below is a summary of the changes in the authorized complement from the prior year’s adopted budget:

CITY COUNCIL

The complement increased by two (2) positions:

- One (1) Research Analyst
- One (1) Executive Assistant

EXECUTIVE

The complement increased by five (5) positions:

- One (1) Special Workforce Development to Second Chance
- Two (2) Youth Service Coordinator to Youth Services
- One (1) Animal Care Technician to Memphis Animal Services
- One (1) Veterinary Assistant to Memphis Animal Services

CITY ENGINEERING

This complement increased by one (1) position:

- One Engineer Design Sr. was used to create two Design Engineers

FINANCE

The complement increased by nine (9) positions:

- One (1) position of Chief Procurement Officer
- Three (3) positions to Purchasing
- Four (4) positions to Financial Accounting
- One (1) position to Office of Comprehensive Planning

FIRE SERVICES

This complement increased by one (1) position:

- One transfer in from Information Services

LIBRARY SERVICES

The complement was increased by two (2) positions:

- The positions are being funded by Shelby County.

PARK SERVICES

The complement increased by three (3) positions:

- Two (2) Athletic Specialist
- One (1) Director Community Engagement Asst.

POLICE SERVICES

The complement increased by seventy-four (74) positions:

- The addition of new officers to the Police Force.

PUBLIC WORKS

The complement increased by twenty-nine (29) positions:

- Twenty-nine (29) ISL were approved for FY2020 for Neighborhood Improvements legal level

METRO ALARM

The complement increased by one (1) position:

- One (1) Alarm Project Analyst

SEWER FUND

The complement increased by eight (8) positions:

- Approved as increase service level during the budget

OPEB FUND

The complement decreased by one (1) position:

- Transferred to the General Fund.

HEALTHCARE FUND

This complement increased by two (2) positions:

- Transferred from the General Fund.

Authorized Complement Summary

Category	FY18 Adopted	FY19 Adopted	FY20 Adopted
GENERAL FUND			
City Attorney	60	56	56
City Council	24	25	27
City Court Clerk	57	57	57
City Court Judges	5	5	5
City Engineering	116	115	116
Executive	109	114	119
Finance	91	101	110
Fire Services	1,784	1,772	1,773
General Services	267	289	289
Grants and Agencies	0	0	0
Housing and Community Development	2	2	2
Human Resources	49	50	50
Information Services	21	28	28
Libraries	280	285	287
Parks and Neighborhoods	208	208	211
Police Services	2,736	2,792	2,866
Public Works	209	227	256
General Fund Total	6,018	6,126	6,252
OTHER FUNDS			
Special Revenue Funds			
Metro Alarm Fund	5	5	6
Solid Waste Fund	515	515	515
Enterprise Funds			
Sewer Fund	341	347	354
Storm Water Fund	190	190	190
Internal Service Funds			
Healthcare Fund	13	8	10
Fiduciary Funds			
OPEB Fund	0	4	3
Other Funds Total	1,064	1,069	1,078
GRAND TOTAL	7,082	7,195	7,330

RESOLUTION

WHEREAS, the Mayor submitted to the Council of the City of Memphis on April 16th 2019 a recommended Capital Acquisition Budget and a Capital Improvement Program for fiscal years 2020 through 2024; and

WHEREAS, said Capital Acquisition Budget projects needed acquisitions of vehicles and equipment and the Capital Improvement Program does project on a priority basis the anticipated Capital expenditure required to construct needed public improvements for the said period; and

WHEREAS, the Budget Committee of the Council has held meetings and reviewed thoroughly the recommended Capital Acquisition Budget and Capital Improvement Program and will make approved revisions thereto; and

WHEREAS, it is the intent of the Council that funds for replacement vehicles and equipment as set forth in the Capital Acquisition Budget should be appropriated herein; and

WHEREAS, it is the intent of the Council that funds for construction require appropriation by Council; and

WHEREAS, the Comptroller is authorized to bring forward into the 2020 fiscal year all unappropriated allocations for uncompleted projects, or projects that have not begun and are necessary to be carried forward from the fiscal year 2019 Capital Budget as carried forward dollars; and

WHEREAS, it is the intent of the Council and the Administration to affect a material reduction in future capital expenditures; and

WHEREAS, in order to achieve this goal all prior years G. O. Bond unappropriated allocations, that have not been approved to carry forward in the fiscal year 2020 Capital

Improvement Budget, shall be unallocated and removed from the Capital Improvement Plan;
and

WHEREAS, provisions have been made that upon completion or deletion of any authorized project, all unused allocations or unencumbered appropriations on projects completed in FY2020, the funding will be returned to its source by the Comptroller, subject to further appropriation and allocation of said funds by the Council;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Memphis that the fiscal years 2020-2024 Capital Improvement Program be and the same is hereby approved and adopted as the City's Official Statement of Intent to construct needed public improvements subject to annual review and modification, and the Capital Acquisition Budget is hereby adopted as needed replacements of vehicles and equipment. Appendix "A", which is the FY2020-FY2024 CIP Budget Book attached hereto, details the construction projects and capital acquisitions and is made a part of this resolution.

BE IT FURTHER RESOLVED, that the fiscal year 2020 allocations in the Capital Improvement Program be and are hereby adopted as the fiscal year 2020 Capital Construction Budget and funds are appropriated for architectural/engineering services and for land options, if necessary. The Administration shall use the following procedures in moving forward with Capital Construction projects:

The Administration shall present to the appropriate Council Committee the schematic design of the project(s) as defined by the standard Architectural and Engineering Agreement used by the City of Memphis, at an architectural or engineering expense not to exceed 20% of the contracted professional fee amount. Projects designed "in house" or gratuitously must also go through the process. Council approval in the next following regular session of the Council is then required before the continuation of any such project.

After such Council approval, Administration will proceed with final plan preparation, final land acquisition and take bids for the project. Council shall be informed as to the time limitation designated in the professional contract.

The Administration will return to the Council for approval of funds for construction expenditures.

BE IT FURTHER RESOLVED, that projects with prior years allocation in any stage of design on the date of the 2020 budget adoption, that have not followed the procedure outlined above, must be returned to the Council for approval prior to going to bid.

BE IT FURTHER RESOLVED that projects with prior year's allocation, which are not yet in the design process on the date of the adoption of the 2020 CIP budget, and have been allowed for carry forward, or are funded by funds other than G. O. Bonds, must follow the same procedure outlined above for all 2019 projects.

BE IT FURTHER RESOLVED, that upon the completion/bond release of any authorized project, any unencumbered balance on projects completed in FY2020 will be returned to its source of funding, subject to further allocation and appropriation of said funds by the Council.

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized to un-allocate and eliminate all prior year allocations that have not been carried forward in the fiscal year 2020 Capital Construction Budget.

BE IT FURTHER RESOLVED, that after construction funds have been appropriated by the Council, the Comptroller is no longer authorized to approve the transfer of unencumbered funds between categories within each project but must return to the Council for approval of such action.

BE IT FURTHER RESOLVED, that projects which subsequently require appropriations in excess of the total project amount approved in the fiscal year 2020 Capital Construction Budget and the Capital Acquisition Budget be subject to further Council approval.

BE IT FURTHER RESOLVED, that any land, building or facility under the jurisdiction of the City of Memphis or which has ever been funded or partially funded by the City of Memphis cannot be demolished, sold, given to, or leased to any non-municipal entity without authorization of the City

Council. The authorization does not apply to routine short-term rental. Without authorization of the City Council, no assets may be received by the City.

BE IT FURTHER RESOLVED, that there be and is hereby appropriated \$9,500,560 for the acquisition of vehicles and equipment as set forth in the fiscal year 2020 allocation of the Capital Acquisition Budget.

BE IT FURTHER RESOLVED, that the Comptroller be and is hereby authorized to bring forward into the fiscal year 2020 Capital Construction Budget all appropriations and only those allocations that have been carried forward from the fiscal year 2019 Capital Construction Budget.

BE IT FURTHER RESOLVED, that the Council expressly declares that each section, sub-section, paragraph and provision of this resolution is severable, and that should any portion of this resolution be declared unconstitutional or invalid by a Court of Law, the same shall not affect the remainder of this resolution, but such unconstitutional or invalid portion shall be elided, and the City Council declares that it would have passed this resolution with such unconstitutional or invalid portions elided.

BE IT FURTHER RESOLVED, that this resolution take effect from and after the date it shall have been passed by the Council, signed by the Chairman of the Council, certified and delivered to the office of the Mayor in writing by the Comptroller, and become effective as otherwise provided by the law.

Chairman of Council

ATTEST:

Comptroller

I hereby certify that the foregoing is a true copy and document was adopted, approved by the Council of the City of Memphis in regular session on

JUN 04 2019

Date

Valerie C. Sryser
Deputy Comptroller-Council Records

Capital Improvement Program Budget Overview

The Fiscal Years 2020-2024 Capital Improvement Program (CIP) is a multi-year plan for capital expenditures to replace and expand the City's infrastructure, vehicles and equipment. For program purposes, the City defines a capital improvement as a major improvement or acquisition grouping costing over \$50,000. The program is updated annually to reflect the latest priorities, updated cost estimates and available revenue sources.

The purpose of the CIP Plan is to outline the funding for capital projects and capital acquisitions that will be of a long-term benefit to the citizens of Memphis. Because projects in the CIP Plan have long-term benefits, they are financed over a longer period of time. As a

result, present and future users pay for the projects.

The Capital Improvement Budget is the annual allocation to the CIP that is set aside to fund major construction projects, acquire property, purchase equipment and fund ongoing capital programs for the City. The CIP Budget is a one-year allocation. Adoption of the CIP budget by the City Council allows for the allocation of funds for the first year of the program, or in the case of carried forward projects, a reallocation of unappropriated funding. The City attempts to budget annual General Obligation (G.O.) Bonds specifically at an average rate of retirement of older bonds. This is currently approximately \$87.0 million. Specific language on how to appropriate and spend construction funds is contained in the CIP resolution.

Budget Development Process

The Budget Office uses financial data provided by city divisions to facilitate the review and approval of the Operating and Capital Improvement Budgets. The Budget Office is responsible for ensuring the operation of all divisions within financial guidelines established by Administrative Policy and City Council legislation. The Budget Office is also responsible for forecasting all general revenue for the City.

The Capital Improvement Program (CIP) is a five-year plan for capital allocations, which is reviewed annually for priority adherence and project variances. This plan examines each City project and specifies the source of financing for projected expenditures. The process begins in November when a cross divisional CIP Committee is assembled. The committee evaluates the City’s needs and meets with divisions (starting in January) to review their requests. Requested projects are analyzed by the Finance Division and external bond counsel, and finally compiled and reviewed with the Mayor. In April, the Mayor presents the plan to Council along with the operating budget. The Council conducts hearings and adopts a CIP Resolution. The Council adoption of the CIP Resolution authorizes the spending of a portion of engineering, architecture, land acquisition and development costs, and rolling stock through administrative appropriations. Funds for construction costs, equipment, and acquisition contracts are subject to additional authorization by the Council. Prior and current CIP allocations will remain in the plan until the Division in charge of the project or Council determines that the project is completed or to be unfunded.

The Budget Office monitors the CIP Budget through the use of tracking reports, which are reviewed during budget submission and are monitored at various intervals during the year. The CIP Budget may be amended during the fiscal year when divisions submit resolutions to Council for approval.

The Capital Budget and Capital Improvement Program are prepared annually to forecast anticipated capital expenditures planned for each of the next five

fiscal years. The total project costs and the funding sources (local, state, federal and private) are estimated. The Capital Improvement Program is prepared after a rigorous review and evaluation of all proposed projects by the Capital Review Committee. Building Design and Construction reviews the scope of all requests involving construction or major renovations to City owned structures. Debt Management studies the fiscal feasibility of the projects submitted for future funding needs. The single year Capital Improvement Plan allocates capital expenditures made in the current budget year. The Capital Budget must be in full conformity with the Capital Improvement Program applicable to the fiscal year which it covers.

Additional authorizations (appropriations) for each capital project in the Capital Budget must precede the expenditures of construction funds.

Changes to the CIP Budget - Transferring Allocations / Appropriations

Once the CIP has been adopted by the City Council, the data is loaded into the City’s Accounting System. During the life of the project, it may be necessary to provide additional allocations or transfer funds to aid in the completion of the project.

Initially, the CIP revenues/expenditures report is checked for funds verification. After it is determined that the funds are available, two methods are used to transfer or establish allocation and/or appropriations.

- 1 The Capital Improvement Budget Request for Administrative Transfer or Appropriation Form (Black Line) is used to:
 - A Record the initial appropriation of the planning lines (architecture & engineering, land development, land acquisition) upon the adoption of the CIP by the City Council.
 - B Transfer allocations and appropriations within planning lines or within construction

lines (contract construction, latent conditions, and other costs).

- C Transfer allocations from “cover-line” project planning lines to the new project planning lines and the appropriation of the lines.
- 2 The Capital Improvement Budget Request for Council Transfer and Appropriation Form (Red Line) is used to:
- A Appropriate all construction lines.
 - B Transfer allocations and appropriations between projects.
 - C Increase/decrease allocations or appropriations of a project.

Changes to the CIP budget must be done through Budget Resolutions.

Budget Resolution Review Process

RESOLUTIONS

A resolution is a document asking the City Council to amend the Appropriation Budget Ordinance or Capital Improvement Budget. A resolution is written in two sections: the “WHEREAS” section and the “RESOLVED” section. The WHEREAS section explains why the change is necessary, what the money will be spent for, and why funds are available and where the funds will come from. The RESOLVED section includes the statements that actually change the Budget Ordinance.

A resolution details the action requested by Council and should answer one or more of the following questions:

- What is the purpose of the change?
- Why is the change necessary?
- What will the funds be used for?
- Why are funds available?

A resolution shall be written in clause format. Each clause in the preamble shall begin with the word “WHEREAS”, include a brief statement answering one or more of the above questions, and continue with “AND,” an adopting clause. “NOW THEREFORE BE IT RESOLVED”, shall summarize all information as requested regarding changes to the City Resolution.

The adopting clause may be followed by several additional clauses.

After finalizing a Resolution, a Council Agenda Check-Off sheet must be prepared which summarizes the Resolution and includes all organizational data, account numbers, and dollar amounts.

Council Agenda Check-off Sheet

The Council Agenda Check-Off Sheet must accompany all documentation that goes before Council. The originating division/service center must complete the form and have it signed by the appropriate service center manager and division director.

Routing and Handling of Transfers

- 1 Administrative Transfers and Appropriations:
 - Division Directors
 - Budget Office
 - Comptroller’s Office
- 2 Council Transfers and Appropriations

The budget resolution package (Council Agenda Check-Off Sheet, original resolution, red line forms-including appropriate signatures from the division director) should be forwarded to the Budget Office one week before the Council Committee meets. The documents will then be forwarded as follows:

- 1 Chief Financial Officer (CFO)
- 2 Chief Legal Officer (CLO)
- 3 Chief Operating Officer (COO)
- 4 Mayor’s Office – Resolutions appropriating or transferring CIP funds must be received by the Mayor’s Office by noon on Thursday for Council Committee action on the following Tuesday.
- 5 Council Committee reviews monetary transfers and makes recommendations to the full Council.
- 6 The Mayor’s Office forwards the resolution to Council Records after the Council Committee recommendation(s) are made. The resolutions are then placed on the Council Agenda for consideration by the full Council on the following Tuesday.

Council’s approval of the resolution gives legal authority to amend the fiscal year’s budget.

CAPITAL IMPROVEMENT PROGRAM

Resolutions may be returned to the originating division/bureau for corrections at any time during the process.

The need for accuracy in the completion of all appropriate forms and recognition of time constraints is crucial in processing transfers. The Budget Office may be contacted for further assistance and/or information.

CIP SUMMARY

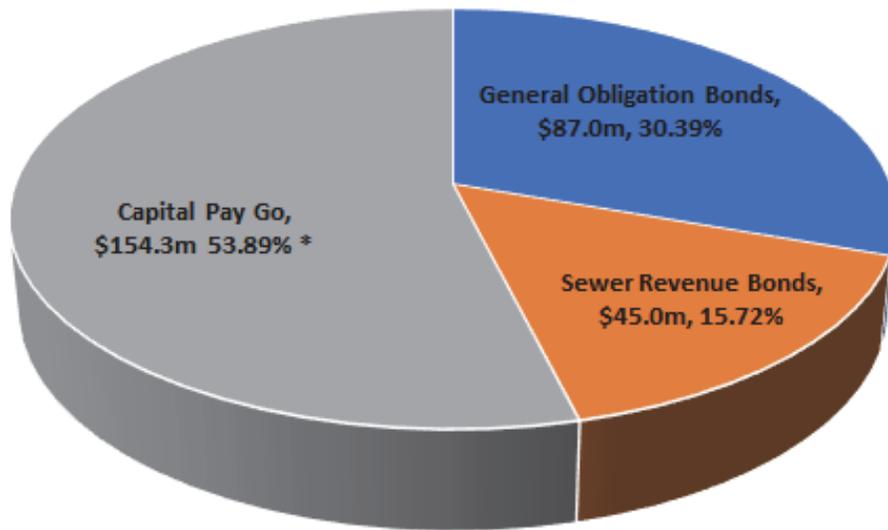
City Wide Summary

This section presents a summary of all active Capital Improvement Program projects throughout the City of Memphis.

City Wide Summary by Category

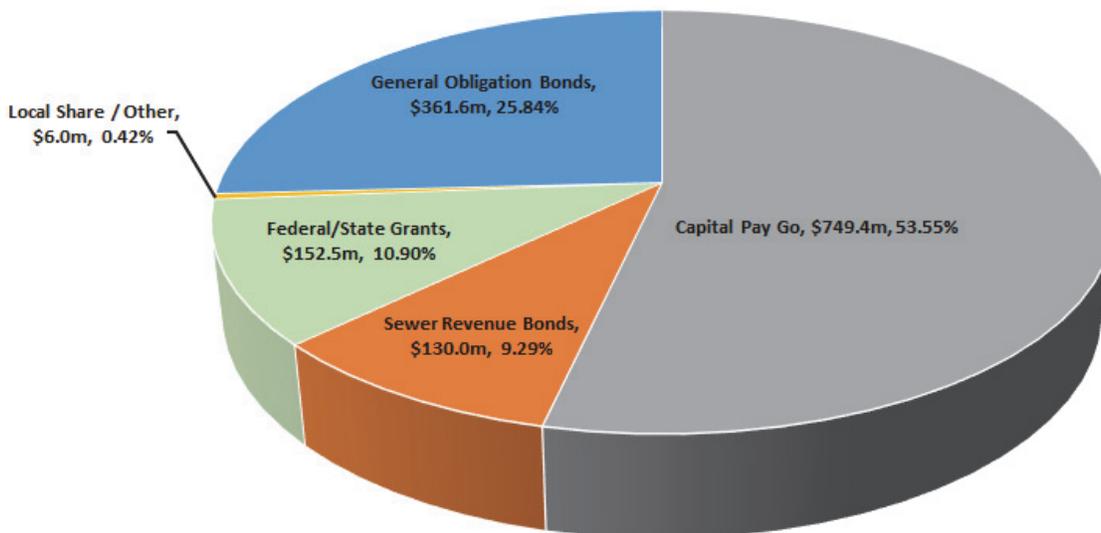
	Carry For-ward	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
REVENUE SOURCES							
Capital PAY GO	220,147,124	154,300,000	120,350,000	97,100,000	82,350,000	75,150,000	749,397,124
Federal Grants CIP	151,807,055	0	0	0	0	0	151,807,055
General Obligation Bonds	28,489,670	87,000,000	80,905,614	63,920,785	51,456,487	49,812,074	361,584,630
Local Other CIP	1,914,759	0	0	0	0	0	1,914,759
Operating Transfers In	44,300	0	0	0	0	0	44,300
Property Sales Proceeds	4,000,000	0	0	0	0	0	4,000,000
Sewer Revenue Bonds	0	45,000,000	50,000,000	35,000,000	0	0	130,000,000
State Grants All	712,000	0	0	0	0	0	712,000
Total Revenues	407,114,908	286,300,000	251,255,614	196,020,785	133,806,487	124,962,074	1,399,459,868
EXPENDITURE TYPES							
Architecture and Engineering	197,077,111	109,674,700	102,007,200	68,229,180	33,822,200	34,794,240	545,604,631
Contract Construction	188,340,674	144,922,750	132,352,614	123,022,000	94,712,000	86,562,000	769,912,038
Furniture Fixture Equipment	1,187,750	3,634,000	2,765,000	1,221,880	1,726,000	953,160	11,487,790
Information Technology	1,532,813	10,230,000	9,100,000	921,880	1,226,000	223,160	23,233,853
Land Acquisition	18,452,560	1,410,000	560,000	560,000	310,000	310,000	21,602,560
Land Development	0	250,000	0	0	0	0	250,000
Other Cost	524,000	6,677,990	4,470,800	2,065,845	2,010,287	2,119,514	17,868,436
Vehicles CAP	0	9,500,560	0	0	0	0	9,500,560
Total Expenditures	407,114,908	286,300,000	251,255,614	196,020,785	133,806,487	124,962,074	1,399,459,868

**CAPITAL IMPROVEMENT PROGRAM
WHERE THE MONEY COMES FROM**



* Capital Pay Go - Sewer Fund \$133.5m
 Capital Pay Go - Storm Water Fund \$ 20.8m

FY 2020 Budget \$286,300,000



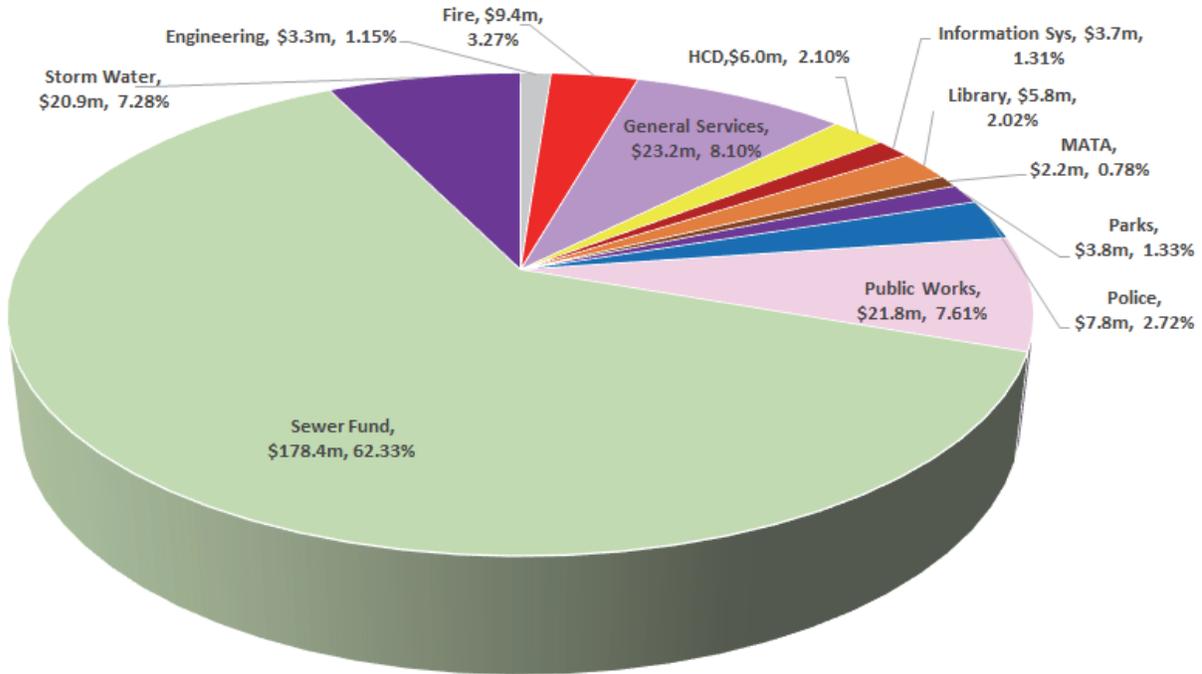
FY 2020 - 2024 Programs \$1,399,459,868

Includes Carry Forward Allocation

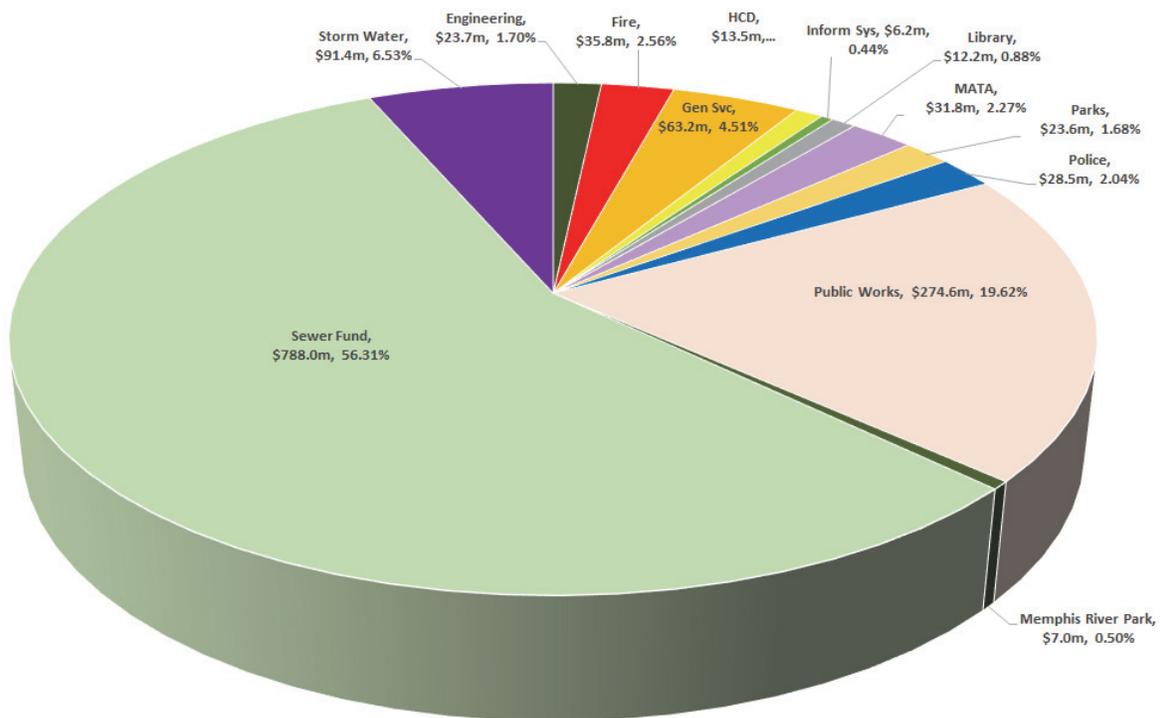
City Wide Summary by Division

Division	Carry For-ward	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
City Engineer	5,581,845	3,300,000	4,460,000	4,460,000	2,960,000	2,960,000	23,721,845
Executive	0	0	0	0	0	0	0
Fire Services	4,120,000	9,362,990	12,873,614	3,220,545	3,037,487	3,229,514	35,844,150
General Services	0	23,174,310	10,000,000	10,000,000	10,000,000	10,000,000	63,174,310
Housing and Community Development	1,500,000	6,000,000	6,000,000	0	0	0	13,500,000
Information Services	0	3,750,000	1,250,000	700,000	500,000	0	6,200,000
Library Services	100,000	5,775,000	6,295,000	0	0	0	12,170,000
MATA	2,291,750	2,238,500	5,327,000	7,882,000	7,157,000	6,897,000	31,793,250
Memphis Riverparks	7,022,218	0	0	0	0	0	7,022,218
Parks Services	466,034	3,800,000	5,000,000	7,900,000	3,350,000	3,030,000	23,546,034
Police Services	2,300,681	7,799,200	7,400,000	7,458,240	2,152,000	1,395,560	28,505,681
Public Works	163,585,257	21,800,000	22,300,000	22,300,000	22,300,000	22,300,000	274,585,257
Sewer Fund	218,025,731	178,450,000	150,750,000	115,750,000	66,000,000	59,000,000	787,975,731
Storm Water	2,121,393	20,850,000	19,600,000	16,350,000	16,350,000	16,150,000	91,421,393
Total	407,114,908	286,300,000	251,255,614	196,020,785	133,806,487	124,962,074	1,399,459,868

CAPITAL IMPROVEMENT PROGRAM USE OF FUNDS



FY 2020 Budget \$286,300,000



FY 2020 - 2024 Programs \$1,399,459,868

Includes Carry Forward Allocation

The Impact of Debt Service Cost and Operating Cost for FY2020

The cost of capital assets manifests in the general fund (operational costs) or the debt fund (principal and interest costs). The General Fund budget is established by an ordinance and the Capital Improvement Program (CIP) budget is established by a resolution.

The financial impact of CIP projects is the annual cost of debt service. Debt service projects impact operational cost because of the issuance of General Obligation (G.O.) Bonds which are repaid by the tax rate charged to citizens. The property tax rate finances both the general fund and the debt fund. In theory, if debt increases, larger portions of property tax revenue are assigned to debt for the payment of G.O. bonds, which reduces resources for operating costs. The City has a G.O. Bond target to essentially maintain the property tax rate apportionment between the general fund and the debt fund within a specific range. This target is established considering debt that will also be retired within the fiscal year.

The summary below lists projects above \$3.0 million in the CIP program for FY2020 along with their related G.O. funding amounts, and the associated impact on debt service and the operating budget. The cost of debt is generally considered to be \$80,000 per million. The debt service payments will average 20-30 years depending on the project. Projects not detailed are either under \$3.0m, considered as replacement investments for fully used existing capital assets, or for maintenance and/or improvements. The cost to maintain these assets are in the current funding base. Therefore, these projects are budget neutral. A full listing of all FY2020 CIP projects follows this summary.

Division: General Services

Project Name: CoMEM Phase II
Project Number: GS01032

This project provides funds to complete the design phase for the Municipal Complex Phase II (former Walter Simmons property).

G.O. Bond Funding: \$10.0m
Debt Service Impact: \$800k
Operating Budget Impact: None

Division: Housing and Community Development

Project Name: MHA-Foote Future Hope VI
Project Number: CD01030

South City CNI (Foote Homes Project) is part of the South City Urban Renewal Plan. Funding will provide new rental housing to a mixed income population. The physical plans will be implemented in multiple phases on the old Foote Homes site and in the surrounding neighborhood on acquired land. The transformation will include demolition of existing dwellings, improved park and open space, community facilities, library, neighborhood retail and comprehensive supportive services and programs.

G.O. Funding: \$6.0m
Debt Service Impact: \$480k
Operating Budget Impact: None

Division: Library Services

Project Name: New Frayser Library
Project Number: LI01030

This project will replace the current 6,400 sq. ft. library with a 25,000 sq. ft. branch. The new branch will offer expanded service, including a larger collection of materials, community meeting/study facilities, increased public computer capacity, and expanded regular and handicapped parking.

G.O. Funding: \$3.9m
Debt Service Impact: \$312k
Operating Budget Impact: None

Division: Police Services

Project Name: Radio System Upgrade
Project Number: PD04025

This project will fund the replacement of the City of Memphis radio system, which will be compatible with P25 technology. The City/County split is 51%/49%.

G.O. Funding: \$5.0m
Debt Service Impact: \$400k
Operating Budget Impact: None

Division: Fire Services

Project Name: New Fire Stations #1 & #5
Project Number: FS02029 & FS02031

These projects will relocate Fire Stations number 1 and 5. Both are estimated to be completed by June 30, 2021.

G.O. Funding: \$5.0m
Debt Service Impact: \$400k
Operating Budget Impact: None

Division: Fire Services

Project Name: Personal Protective Equipment
Project Number: FS04012

This project provides funds to replace turnout ensembles that have become unusable. This project will complete the replacement of all self-contained breathing apparatus (SCBA) and is governed by the National Fire Protection Association. This is an ongoing project each fiscal year.

G.O. Funding: \$3.6m
Debt Service Impact: \$288k
Operating Budget Impact: None

Division: Public Works

Project Name: Asphalt/Paving
Project Number: PW20100

This project funds the asphalt paving activities performed by the City through contracted services.

G.O. Funding: \$19.5m
Debt Service Impact: \$1.6m
Operating Budget Impact: None

Public Works Division – Sewer Fund

The Sewer Fund’s current projects are funded by Capital-Pay-Go (CPG) or Clean Water State Revolving Fund (CWSRF) loans, and Sewer Revenue Bonds (SRB). The CPGs fund current projects through the use of fund balance. CWSRF is a line of credit that is available for the planning, design, and construction phases of wastewater facilities. The funds may be used for all three phases in any combination. Eligible projects include new construction or the upgrading/expansion of existing facilities and may encompass wastewater treatment plants, pump stations, force mains, collector sewers, interceptors, elimination of combined sewer overflows, and/or nonpoint source pollution remedies.

The City currently has two active CWSRF loans. The first loan is for \$22 million and is associated with two projects. One project is an outfall modification at the M.C. Stiles Wastewater Treatment Facility (SW01001) and the other project is a lagoon expansion at the T.E. Maxson Wastewater Treatment Facility (SW02011). The second loan is for \$100 million and is associated with the sewer rehabilitation of the City of Memphis’ collection system (SW05001). The term of each loan is 20 years. SRB’s will be used for sewer rehabilitation and assessment.

FY2020 Capital Improvement Budget Summary

Project Number	Project Name	Carry Forward	FY 2020	Total FY 2020
CITY ENGINEER				
EN01026	Medical CTR Streetscape	5,212,830	0	5,212,830
EN01036	STP Pedestrian Routes	155,062	0	155,062
EN01067	HSIP Cover Line	213,953	150,000	363,953
EN01096	LED Traffic Signal Replacement	0	750,000	750,000
EN20100	Traffic Signals 2020	0	750,000	750,000
EN20200	Traffic Calming Devices 2020	0	1,250,000	1,250,000
EN20300	Urban Art FY20	0	400,000	400,000
Total City Engineer		5,581,845	3,300,000	8,881,845
FIRE SERVICES				
FS02011	Replace Fire Station #43	4,000,000	0	4,000,000
FS02029	FS5 Construction	0	3,000,000	3,000,000
FS02031	FS1 Construction	0	2,000,000	2,000,000
FS02032	EMA Sirens	120,000	0	120,000
FS04012	Personal Protective Equipment	0	3,612,990	3,612,990
FS20100	FY20 Fire Station Repair Cover	0	750,000	750,000
Total Fire Services		4,120,000	9,362,990	13,482,990
GENERAL SERVICES				
GS20100	FY20 Major Modification	0	3,673,750	3,673,750
GS01032	CoMEM Phase II	0	10,000,000	10,000,000
GS0220A	FY20 CAQ POLICE	0	2,925,948	2,925,948
GS0220B	FY20 CAQ ENGINEERING	0	447,500	447,500
GS0220C	FY20 CAQ PUBLIC WORKS	0	449,000	449,000
GS0220D	FY20 CAQ PW-STREET MNTC	0	568,700	568,700
GS0220E	FY20 CAQ EXEC (ANIMAL SERVICES)	0	66,971	66,971
GS0220F	FY20 CAQ FIRE	0	4,467,573	4,467,573
GS0220G	FY20 CAQ GENERAL SERVICES	0	504,368	504,368
GS0220H	FY20 CAQ INFO SERVICES	0	32,500	32,500
GS0220I	FY20 CAQ LIBRARY	0	38,000	38,000
Total General Services		0	23,174,310	23,174,310
HOUSING AND COMMUNITY DEVELOPMENT				
CD01030	MHA-Foote Future Hope VI	0	6,000,000	6,000,000
CD01097	Klondike Smokey City Initiat	1,500,000	0	1,500,000
Total Housing and Community Development		1,500,000	6,000,000	7,500,000
INFORMATION SERVICES				
IS01081	Data Center Relocation	0	500,000	500,000
IS01082	Treasury Tax System	0	2,250,000	2,250,000
IS01083	Desktop & App Infrastructure	0	500,000	500,000

FY2020 Capital Improvement Budget Summary

Project Number	Project Name	Carry Forward	FY 2020	Total FY 2020
IS01084	Network Infrastructure Upgrade	0	500,000	500,000
Total Information Services		0	3,750,000	3,750,000
LIBRARY SERVICES				
LI01030	New Frayser Library	100,000	3,875,000	3,975,000
LI01031	New Raleigh Library	0	1,850,000	1,850,000
LI01032	Technology For Cossitt Library	0	50,000	50,000
Total Library Services		100,000	5,775,000	5,875,000
MATA				
GA03007	MATA-Bus Replacement	0	360,000	360,000
GA03011	MATA-Paratransit Bus	841,750	50,000	891,750
GA03022	MATA-Adv Public Transp System	0	860,000	860,000
GA03023	MATA-Operations/Maint Facility	1,450,000	73,500	1,523,500
GA03024	Rail Facility Improvements	0	165,000	165,000
GA03025	Bus Facility Improvements	0	460,000	460,000
GA03026	Rail Vehicles	0	270,000	270,000
Total MATA		2,291,750	2,238,500	4,530,250
MEMPHIS RIVER PARK				
GA01004	Cobblestone Landing	7,022,218	0	7,022,218
Total Memphis River Park		7,022,218	0	7,022,218
PARKS SERVICES				
PK03004	Tennis Major Maintenance	0	750,000	750,000
PK09002	Zoo Major Maintenance & Others	0	550,000	550,000
PK20100	Park Coverline	0	2,500,000	2,500,000
PK01030	Whitehaven CC Improvements	350,000	0	350,000
PK07012	Greenway Improvements	116,034	0	116,034
Total Parks Services		466,034	3,800,000	4,266,034
POLICE SERVICES				
PD02013	FY18 Police Academy Renov	1,100,000	799,200	1,899,200
PD02014	FY18 Precinct Renovations	117,868	0	117,868
PD04022	In-Car Video/GPS	1,082,813	0	1,082,813
PD04025	Radio System Upgrade	0	5,000,000	5,000,000
PD04029	Radio Maintenance Rehab Proj	0	1,000,000	1,000,000
PD04030	Raleigh Springs Police Bldg	0	1,000,000	1,000,000
Total Police Services		2,300,681	7,799,200	10,099,881
PUBLIC WORKS				
PW20100	Asphalt/Paving COVERLINE	0	19,500,000	19,500,000
PW20200	Replace Various Sidewalks	0	500,000	500,000
PW20300	ADA Curb Ramp Cover Line	0	1,000,000	1,000,000
PW20400	Bridge Repair Cover Line	0	800,000	800,000

FY2020 Capital Improvement Budget Summary

Project Number	Project Name	Carry Forward	FY 2020	Total FY 2020
PW01056	Holmes-Millbranch to East	14,911,280	0	14,911,280
PW01064	Elvis Presley/Shelby/Winchester	11,341,492	0	11,341,492
PW01179	Holmes Road East Malone-Lamar	14,612,760	0	14,612,760
PW01245	STP Bike/Ped Group	5,695,758	0	5,695,758
PW01253	Repair 14 Bridges Sam Cooper	3,058,500	0	3,058,500
PW01257	Shelby Farms Greenline Trail	4,741,085	0	4,741,085
PW01260	Sandbrook Realignment	225,158	0	225,158
PW01262	Patterson Realignment	2,004,000	0	2,004,000
PW01277	Poplar-Front to Bellevue	7,636,577	0	7,636,577
PW01278	Poplar-Yates to I-240	7,655,368	0	7,655,368
PW01280	Union Ave-Pauline to Flicker	2,400,000	0	2,400,000
PW01284	Shelby Dr-Paul Lowery to Weaver	83,700,000	0	83,700,000
PW04103	Walker Ave. Streetscape Ph. 2	583,587	0	583,587
PW04117	Old Melrose Site Rehab	500,000	0	500,000
PW04118	Harbor Avenue Repaving	3,805,000	0	3,805,000
PW04119	STBG Group 1 Resurfacing	304,182	0	304,182
PW04120	STBG Group 2 Resurfacing	410,510	0	410,510
Total Public Works		163,585,257	21,800,000	185,385,257
SEWER FUND				
SW20200	FY20 Rehab Existing Cover Line	0	29,750,000	29,750,000
SW05001	Sewer Assessment and Rehab	76,958,409	51,500,000	128,458,409
SW02033	South Plant Expansion	102,180,523	55,000,000	157,180,523
SW04007	Environmental Maint Relocation	10,689,811	600,000	11,289,811
SW04009	Stiles Plant Modification	6,696,988	9,600,000	16,296,988
SW04011	Stiles WWTF Biosolids Upgrades	0	15,000,000	15,000,000
SW20300	FY20 Svc Unsewered Cover Line	0	1,850,000	1,850,000
SW20100	FY20 Misc Sub Outfalls Cover	0	3,150,000	3,150,000
SW02006	Sludge Disp/Earth Complex	700,000	5,000,000	5,700,000
SW02011	Covered Anaerobic Lagoon	20,800,000	7,000,000	27,800,000
Total Sewer Fund		218,025,731	178,450,000	396,475,731
STORM WATER				
ST02001	Design - ST Cover Line	1,021,575	5,550,000	6,571,575
ST03205	Drainage - ST Cover Line	1,052,193	7,500,000	8,552,193
ST03207	Flood Control - ST Cover Line	47,625	3,850,000	3,897,625
ST03211	Curb & Gutter Misc Loc	0	500,000	500,000
ST03214	Flood Mitgn Land Acq Cover Line	0	350,000	350,000
ST03215	HUD Resiliency MOU	0	2,000,000	2,000,000
ST03216	Bridge Repair ST	0	500,000	500,000
ST03217	Bartlett Rd/Fletcher - Storm	0	600,000	600,000
Total Storm Water		2,121,393	20,850,000	22,971,393
GRAND TOTAL FY 2020		407,114,908	286,300,000	693,414,908

GENERAL FUND REVENUES

The financial data presented in this section represents the revenues for the City of Memphis General Fund.

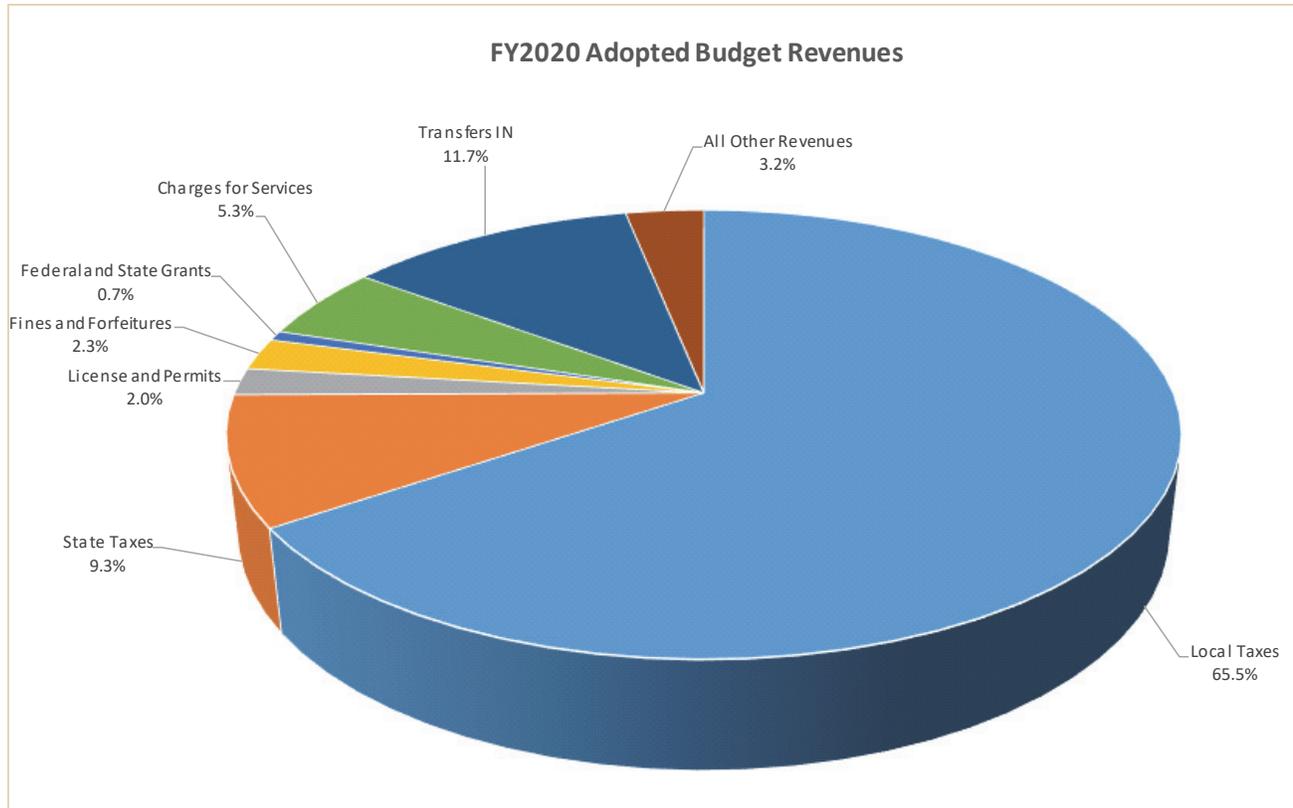
Revenue Forecasting Methodology

The University of Memphis forecasters independently prepare quarterly reports of revenue updates and forecasts for use in the internal decision-making conducted in the City of Memphis Finance Division. The forecasts have two areas of focus: forecasts for the current fiscal year's end-of-year revenues, and actuals of the previous nine years.

A team of Ph.D. economists report on current economic trends that influence the City of Memphis. National, state and local economic indicators receive full discussion in both an oral presentation and written documents. These perspectives are essential for the Finance Division to understand and respond to a second area of focus. In the second part of the quarterly report, the team prepares numerical forecasts for the current fiscal year's end-of-year revenues, for the next fiscal year, and for each year out for ten years. The forecasts are for more than fifty revenue variables, including total revenue for the city's general fund, subgroups of revenue sources, and individual revenue sources. The format of the forecast involves a median forecast as the single most likely value and a high/low range to indicate the degree of uncertainty. Also, for the most important single revenue sources and for total revenue, there is a more detailed risk analysis. This involves developing a downside risk assessment expressed as the probability that revenues will be at or below important levels.

The smallest revenue sources are forecasted with autoregressive, integrated, moving average (ARIMA) models estimated with monthly or annual data that extends back to 1968 in some cases. Major revenue sources get forecasts from at least two alternative statistical models. For some variables, seasonal patterns are so reliable that end-of-year totals are accurately predicted from year-to-date data used in some of the quarterly updates. For longer-term forecasts, entirely different models are necessary. For some of the revenue sources, national and regional economic indicators are useful to add to short and long term forecast accuracy. These statistical models are combinations of ARIMA modeling and regression analysis. Although some series are estimated with single equation models, others have simultaneous equation models. Stochastic simulations of the short- and long-term models generate empirical estimates of the probability distributions for the revenue sources. These distributions are reported both for the current fiscal year and the next fiscal year. These simulation results are used to report the high/low ranges for the revenue sources and the detailed risk analyses. The high/low range end points are defined to cover the middle 50% of the estimated distributions for the forecasted variables. They are, in fact, the first and third quartiles that surround the median forecast. These intervals are reported for detailed lists of revenue sources, for subcategories of the general fund, and for total revenue.

The simulation results are the basis for more detailed risk analysis of total revenue, property tax, and sales tax. These risk reports give the quartiles and median, plus all the deciles. For example, the first decile in the forecast distribution for total revenue is the level of revenue such that there is a 10% probability that revenue will be at or below that level. In addition, the risk analysis estimates the probability that revenues will be at or below key levels, such as the previous year's level and the level anticipated in the operating budget. This risk analysis is a downside risk description, giving the probability that end-of-year revenue will be short of specified values.



Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
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REVENUES SUMMARY BY CATEGORY

Contributed from Fund Balance *	\$ 0	\$ 0	\$ 28,540,072	\$ 1,169,734
Local Taxes	462,105,596	461,829,926	455,501,543	465,525,066
State Taxes	67,289,715	63,520,000	67,302,014	66,314,303
Licenses and Permits	13,387,637	13,899,465	13,875,000	13,879,500
Fines and and Forfeitures	14,551,129	14,534,000	14,310,352	16,290,400
Charges for Services	34,193,231	34,165,156	35,378,173	37,670,570
Use of Money and Property	2,068,677	1,020,000	4,020,000	3,320,000
Federal Grants	5,682,530	2,990,090	17,037,665	5,031,114
State Grants	1,617,552	95,000	1,260,984	0
Intergovernmental Revenues	8,660,514	9,983,066	9,965,562	10,760,231
Other Revenues	16,760,208	7,556,508	16,718,793	8,382,633
Transfers In	79,653,422	75,726,859	79,669,606	83,214,575
Dividend and Interest on Investment	8	0	0	0
Total Revenues	\$ 705,970,219	\$ 685,320,069	\$ 743,579,766	\$ 711,558,126

* Includes budgeted Contribution from Fund Balance.

General Fund Revenue Detail

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
CONTRIBUTED FROM FUND BALANCE				
Contributed From Assigned Fund Balance	\$ 0	\$ 0	\$ 2,541,071	\$ 0
Contributed From Unassigned Fund Balance	0	0	25,999,000	1,169,734
Total Contributed from Fund Balance	\$ 0	\$ 0	\$ 28,540,071	\$ 1,169,734
LOCAL TAXES				
Ad Valorem Tax - Current	\$ 64,485,107	\$ 259,190,166	\$ 253,000,000	\$ 258,500,000
Ad Valorem Tax - Current Sale of Receivables	5,365,031	7,500,000	6,628,763	7,500,000
Ad Valorem Tax Prior	4,904,417	5,800,000	5,000,000	5,800,000
Ad Valorem Tax - Prior One Time Assessment PILOT's	22,581	0	29,521	0
Property Taxes Interest & Penalty	3,980,619	4,000,000	4,100,000	4,000,000
Bankruptcy Interest & Penalty	4,535,933	4,200,000	4,495,928	4,800,000
Interest & Penalty - Sale of Tax Rec	113,791	170,000	120,729	170,000
Special Assessment Tax	1,671,443	1,500,000	1,163,180	1,500,000
Local Sales Tax	803,475	598,000	603,307	598,000
Tourism Development Zone Local Sales	111,049,948	113,000,000	113,500,000	115,624,304
Alcoholic Beverage Inspection Fee	3,639,135	3,500,000	3,465,000	3,500,000
Beer Sales Tax	5,487,234	5,000,000	5,500,000	5,500,000
Gross Rec Business Tax	15,576,842	16,500,000	16,000,000	16,500,000
Interest, Penalties & Commission	13,479,940	14,000,000	13,500,000	14,000,000
Business Tax Fees	325,281	200,000	300,000	200,000
Mixed Drink Tax	1,359,968	1,100,000	1,200,000	1,100,000
Excise Tax	8,122,065	8,000,000	8,000,000	8,000,000
State Apportionment TVA	1,064,325	954,000	1,200,000	1,200,000
Franchise Tax - Telephone	7,851,190	7,800,000	7,800,000	7,800,000
Cable TV Franchise Fees	1,728,683	1,800,000	1,600,000	1,800,000
Fiber Optic Franchise Fees	4,223,328	4,300,000	4,250,000	4,300,000
Misc Franchise Tax	992,661	1,100,000	2,225,000	1,515,000
Warrants and Levies	726,868	850,000	1,200,000	850,000
Misc Tax Recoveries	129	0	258	0
MLGW Pipeline	327,230	500,000	350,000	500,000
Total Local Taxes	\$ 462,105,596	\$ 461,829,926	\$ 455,501,543	\$ 465,525,066
STATE TAXES				
State Income Tax	\$ 9,153,195	\$ 5,500,000	\$ 8,300,000	\$ 5,500,000
State Sales Tax	54,903,958	56,000,000	56,000,000	57,824,304
Telecommunication Sales Tax	1,252,569	45,000	1,000,000	1,000,000
State Shared Beer Tax	301,782	315,000	315,000	315,000
Alcoholic Beverage Tax	375,602	360,000	401,000	375,000

General Fund Revenue Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Spec Petroleum Product Tax	1,302,609	1,300,000	1,286,014	1,300,000
Total State Taxes	\$ 67,289,715	\$ 63,520,000	\$ 67,302,014	\$ 66,314,303
LICENSES AND PERMITS				
Liquor By Ounce License	\$ 237,710	\$ 215,000	\$ 215,000	\$ 215,000
Taxi Drivers License	12,621	20,500	14,000	20,500
Gaming Pub Amusement Perm Fee	11,925	15,000	15,000	15,000
Wrecker Permit Fee	34,100	16,000	16,000	16,000
Misc Permits	79,927	70,000	100,000	70,000
Beer Application	61,155	60,000	60,000	60,000
Auto Registration Fee	12,381,968	12,900,000	12,900,000	12,900,000
Dog License	272,445	274,965	250,000	250,000
County Dog License Fee	95,779	100,000	100,000	100,000
Beer Permit Privilege Tax	145,387	140,000	145,000	145,000
Sidewalk Permit Fees	54,620	88,000	60,000	88,000
Total Licenses and Permits	\$ 13,387,637	\$ 13,899,465	\$ 13,875,000	\$ 13,879,500
FINES AND AND FORFEITURES				
Court Fees	\$ 4,513,671	\$ 4,750,000	\$ 5,000,136	\$ 4,750,000
Court Costs	5,307,005	5,750,000	5,000,223	5,750,000
Fines & Forfeitures	3,838,217	3,095,000	3,509,293	4,845,000
Seizures	94,046	100,000	60,300	100,000
Beer Board Fines	117,000	100,000	125,000	100,000
Library Fines & Fees	360,471	400,000	350,000	350,000
Delinquent Collection Fees	0	100,000	0	100,000
Vacant Property Registration Fee	96,200	18,600	70,000	75,000
Arrest Fees	81,524	125,000	100,000	125,000
DUI BAC Fees	570	2,400	2,400	2,400
Sex Offender Registry Fees	142,425	93,000	93,000	93,000
Total Fines and and Forfeitures	\$ 14,551,129	\$ 14,534,000	\$ 14,310,352	\$ 16,290,400
CHARGES FOR SERVICES				
Tax Sales Attorney Fees	\$ 562,975	\$ 525,000	\$ 525,000	\$ 525,000
Subdivision Plan Inspection Fee	186,046	90,000	170,000	170,000
Misc Inspection Fees	0	0	0	1,565,000
Street Cut Inspection Fee	190,012	250,000	250,000	250,000
Traffic Signals	217,297	200,000	200,000	200,000
Parking Meters	1,227,647	850,000	1,250,000	1,200,000
Signs-Loading Zones	34,745	15,000	37,500	15,000
Arc Lights	3,478	4,000	4,000	4,000

General Fund Revenue Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Wrecker & Storage Charges	646,566	500,000	650,000	650,000
Memphis Animal Services Fees	153,719	200,000	200,000	200,000
Animal Vaccination	34,675	0	4,663	0
Ambulance Service	21,387,741	22,000,000	21,999,951	22,500,000
Parking	229,729	522,409	522,502	477,147
Senior Citizen's Meals	102,483	75,000	66,787	75,000
Concessions	1,660,713	1,796,672	1,627,027	1,673,125
Golf Car Fees	1,086,803	1,149,500	989,800	1,167,016
Pro Shop Sales	139,776	137,300	173,779	179,500
Green Fees	1,361,411	1,702,996	1,328,724	1,629,962
Softball	79,060	28,000	28,000	28,000
Basketball	2,400	0	0	0
Ballfield Permit	28,817	18,000	18,000	18,000
Class Fees	67,883	42,250	43,939	42,000
Rental Fees	2,455,983	2,199,305	2,642,800	2,363,282
MLG&W Rent	2,220	2,400	2,400	2,400
Rent Of Land	184,492	31,738	200,000	201,238
Subdivision Development Fees	13	0	5,475	0
Police Special Events	731,901	250,000	800,000	700,000
Day Camp Fees	91,590	0	890	0
After School Camp	1,475	1,500	200	500
Parking Lots	381,338	315,000	428,813	420,000
Outside Revenue	59,150	184,086	265,339	149,400
Tow Fees	817,019	1,000,000	550,000	600,000
HCD- Docking Fees	0	0	316,710	600,000
Easements & Encroachments	64,075	75,000	75,875	65,000
Total Charges for Services	\$ 34,193,232	\$ 34,165,156	\$ 35,378,173	\$ 37,670,570
OTHER FINANCING SOURCES				
Interest on Investments	\$ 1,952,198	\$ 800,000	\$ 3,100,000	\$ 2,500,000
Net Income/Investors	19,626	100,000	825,000	700,000
State Litigation Tax Commission	96,853	120,000	95,000	120,000
Total Other Financing Sources	\$ 2,068,677	\$ 1,020,000	\$ 4,020,000	\$ 3,320,000
FEDERAL GRANTS				
FEMA Reimbursement	\$ 0	\$ 0	\$ 9,703,011	\$ 0
Federal Grants - Others	\$ 5,682,530	\$ 2,990,090	\$ 7,334,654	\$ 5,031,114
Total Federal Grants	\$ 5,682,530	\$ 2,990,090	\$ 17,037,665	\$ 5,031,114

General Fund Revenue Detail *(continued)*

GENERAL FUND • REVENUE DETAIL BY CATEGORY

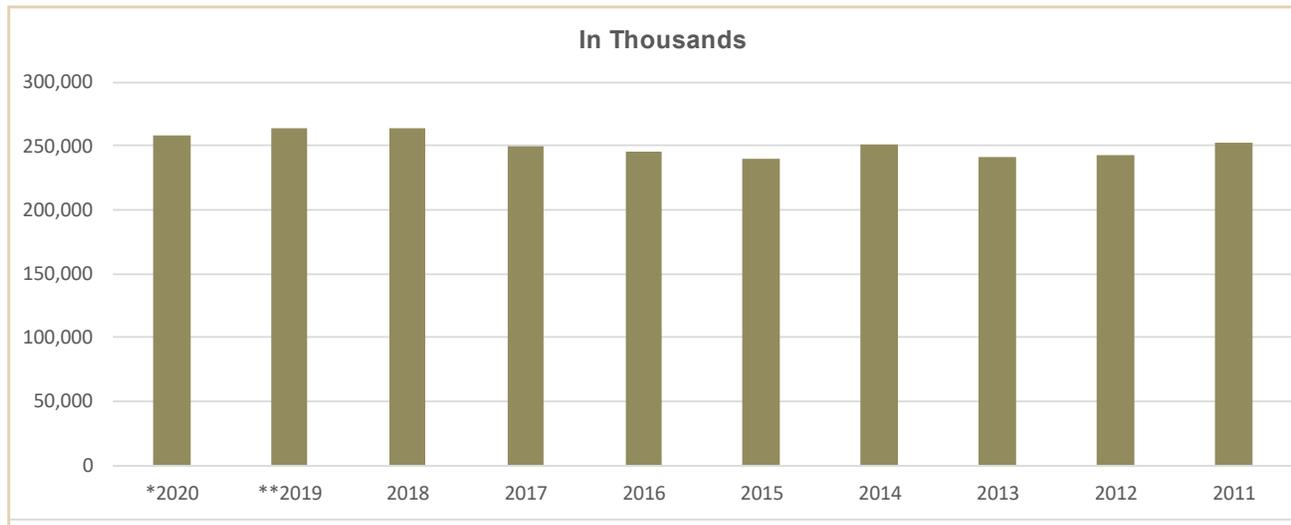
Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
STATE GRANTS				
St TN Highway Maint Grant	\$ 755,535	\$ 95,000	\$ 35,871	\$ 0
St TN Interstate	603,317	0	0	0
TEMA Reimbursement	258,700	0	1,225,113	0
Total State Grants	\$ 1,617,552	\$ 95,000	\$ 1,260,984	\$ 0
INTERGOVERNMENTAL REVENUES				
International Airport	\$ 3,660,514	\$ 3,983,066	\$ 3,965,562	\$ 4,060,231
MATA	5,000,000	6,000,000	6,000,000	6,700,000
Total Intergovernmental Revenues	\$ 8,660,514	\$ 9,983,066	\$ 9,965,562	\$ 10,760,231
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 170,812	\$ 1,158,659	\$ 370,662	\$ 1,258,659
Property Insurance Recoveries	269,772	267,998	651,226	267,998
Rezoning Ordinance Publication Fees	6,175	10,000	4,300	10,000
Sale Of Reports	437,790	285,423	288,973	285,423
Local Shared Revenue	1,403,762	515,956	682,188	695,956
Center City Commission	18,418	0	0	0
City of Bartlett	1,059,258	1,034,000	1,034,000	1,034,000
Utility Warranty Program	0	500,000	500,000	500,000
Miscellaneous Income	1,119,046	566,724	1,761,296	1,223,349
Subdivision Sidewalk Fees	21,237	0	6,000	0
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000
Miscellaneous Auctions	2,042,051	1,600,000	2,100,000	1,750,000
Local Other Revenue	43,400	0	0	0
Court Reimbursement	13	0	0	0
Unclaimed Property	0	0	700,000	0
Fire - Miscellaneous Collections	157,492	20,000	59,042	25,000
Cash Overage/Shortage	5,685	30	3,741	30
Sale Of Capital Assets	0	0	5,492,000	0
Donated Revenue	1,575,797	165,000	682,215	106,000
Corporate Sponsorship	0	75,000	83,484	83,500
Vendor Rebates	87,442	0	248	0
Grant Revenue - Library	39,688	17,000	28,692	17,000
FNMA Service Fees	2,136	0	2,058	0
Miscellaneous Revenue	133,495	59,868	81,250	44,868
Miscellaneous Library Revenue	2,104	0	15	0
Recovery Of Prior Year Expense	7,089,633	200,000	1,112,403	0
Mow to Own Program - Program Fees	0	5,850	0	5,850
Total Other Revenues	\$ 16,760,208	\$ 7,556,508	\$ 16,718,793	\$ 8,382,633

General Fund Revenue Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
TRANSFERS IN				
In Lieu Of Taxes-MLGW	\$ 60,005,920	\$ 63,000,000	\$ 60,000,000	\$ 63,000,000
In Lieu Of Taxes-Sewer	7,095,375	5,500,000	8,407,368	9,132,716
Oper Tfr In - State Street Aid	2,500,000	0	2,800,000	2,500,000
Oper Tfr In - Solid Waste Fund	75,000	1,065,177	1,065,177	1,065,177
Oper Tfr In - Misc Grants Fund	0	30,000	0	30,000
Oper Tfr In - Hotel/Motel Fund	58,151	38,000	38,000	38,000
Oper Tfr In - Debt Service Fund	0	3,500,000	3,500,000	0
oper Tfr In - Capital Projects Fund	7,026,880	0	0	0
Oper Tfr In - Sewer Operating/CIP	1,300,000	1,737,164	1,737,164	1,737,164
Oper Tfr In - Metro Alarm	442,096	450,000	1,414,626	1,705,000
Oper Tfr In - Storm Water	150,000	106,518	106,518	106,518
Oper Tfr In - Healthcare Fund	0	0	294,000	0
Oper Tfr In - Unemployment Fund	1,000,000	300,000	300,000	900,000
Oper Tfr In - Casino Gaming	0	0	6,753	0
Oper Tfr In - Fleet Mgmt Fund	0	0	0	3,000,000
Total Transfers In	\$ 79,653,422	\$ 75,726,856	\$ 79,669,606	\$ 83,214,575
DIVIDEND AND INTEREST ON INVESTMENT				
Interest Income - US Government	\$ 8	\$ 0	\$ 0	\$ 0
Total Dividend and Interest on Investment	\$ 8	\$ 0	\$ 0	\$ 0
TOTAL REVENUES*	\$ 705,970,219	\$ 685,320,069	\$ 743,579,766	\$ 711,558,126

* Includes budgeted Contribution from Fund Balance.

Current Property Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	258,500	2.17%	2015	240,459	-4.33%
2019	253,000	-4.53%	2014	251,343	3.86%
2018	265,000	5.84%	2013	242,000	-0.15%
2017	250,379	2.07%	2012	242,361	-4.24%
2016	245,300	2.01%	2011	253,100	-1.36%

* FY 2020 Adopted

** FY 2019 Forecast

Property Tax is the largest source of revenue for the City. Property assessments are made by the Shelby County Tax Assessor based on the estimated appraised value and the following property classifications:

Residential and Farm Real Property = 25% of Appraised Value

Personal Property = 30% of Appraised Value

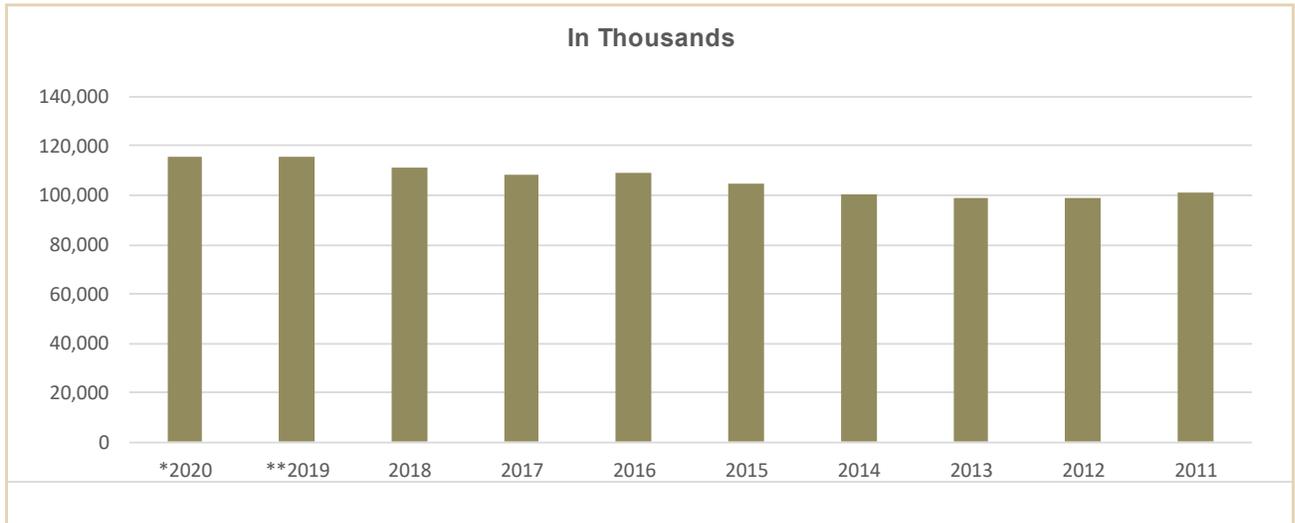
Commercial and Industrial Real Property = 40% of Appraised Value

Public Utilities and Railroads = 55% of Appraised Value Assessed by Tennessee Regulatory Authority (TRA).

Tax bills originate from, and collections are made by, the City Treasurer's Office, based on the tax rate set by the City Council and applied to the assessment rolls provided by the County Assessor and the TRA. Taxes are due and payable when the tax bills are mailed, normally July 1, and become delinquent sixty days thereafter, normally September 1. About 95% of the taxes are collected in the first four months of tax mailings. Through fiscal year 2014 City Schools and the Debt Service Fund shared proceeds of this tax. Beginning in fiscal year 2013, City Schools merged with County Schools and was not allocated City property tax. The Debt Service fund still receives a portion of this tax, as do other funds to a much lesser degree. There are no restrictions on property tax increases. However, tax rates are approved by Ordinance.

Major Influences: Annexations, Appraisals, Development and Population changes

Local Sales Tax



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	115,600	0.17%	2015	104,869	4.39%
2019	115,400	3.96%	2014	100,455	1.37%
2018	111,000	1.46%	2013	99,100	0.10%
2017	109,400	0.37%	2012	99,000	-2.08%
2016	109,000	3.94%	2011	101,100	7.03%

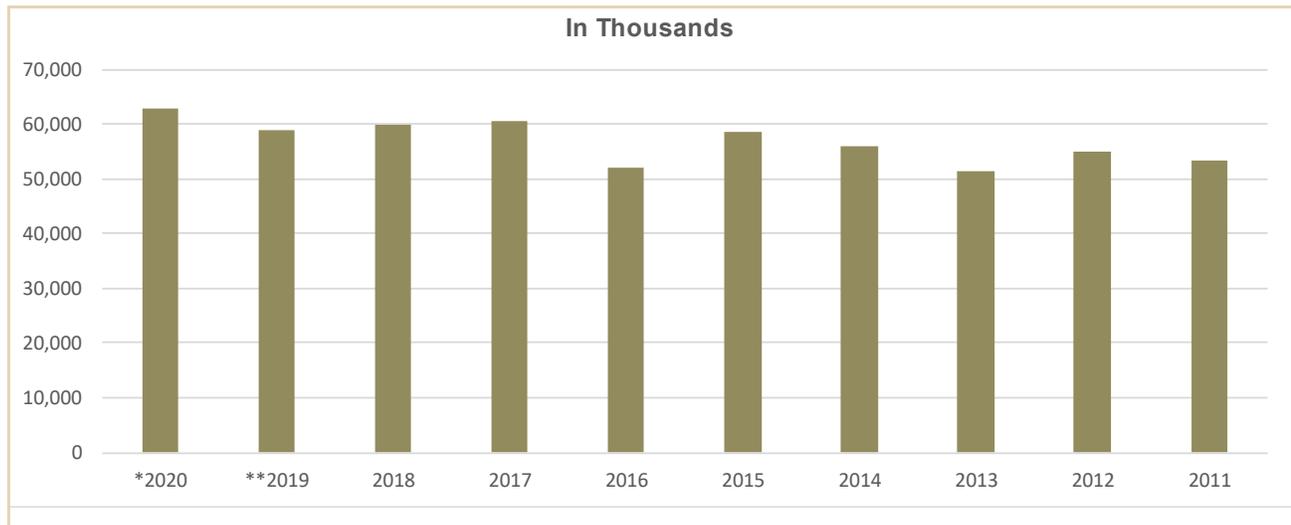
* FY 2020 Adopted

** FY 2019 Forecast

This is the second largest revenue source for the City, is charged on gross proceeds derived from retail sales or use of tangible personal property and certain specific services. It is computed at 2.25% of the amount of each transaction with one-half of the proceeds allocated to education. The rate was last changed in 1984 from 1.5% to 2.25%.

Major Influences: Annexation, Population changes, and Taxable sales

In lieu of Tax - MLGW



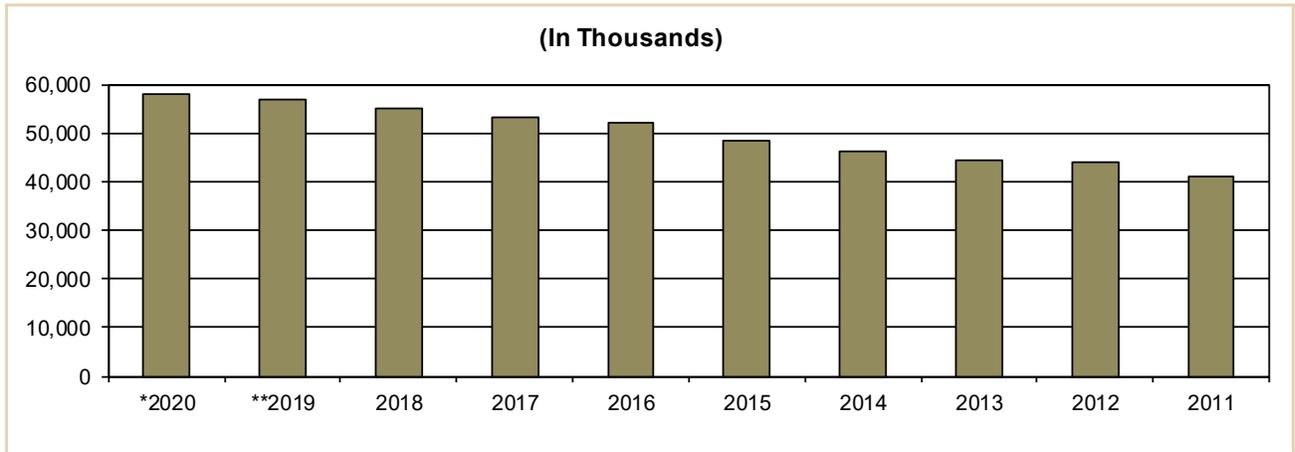
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	63,000	6.63%	2015	58,515	4.63%
2019	59,085	-1.53%	2014	55,923	8.72%
2018	60,006	0.99%	2013	51,439	-6.65%
2017	59,419	13.83%	2012	55,105	3.06%
2016	52,200	-10.79%	2011	53,469	1.46%

* FY 2020 Adopted
 **FY 2019 Forecast

The Memphis Light Gas and Water Division makes in lieu of property tax equivalent payments as provided by the Municipal Electric System Tax Equivalent Law and the Municipal Gas System Tax Equivalent Law, both of which provide a uniform formula for establishing such payments. This payment is shared with Shelby County according to State law. This revenue is limited to the calculation defined in the State law - T.C.A. 7-52-307 and T.C.A. 7-39-404.

Major Influences: Municipal Electric/Gas System Tax Equivalent Laws

State Sales Tax



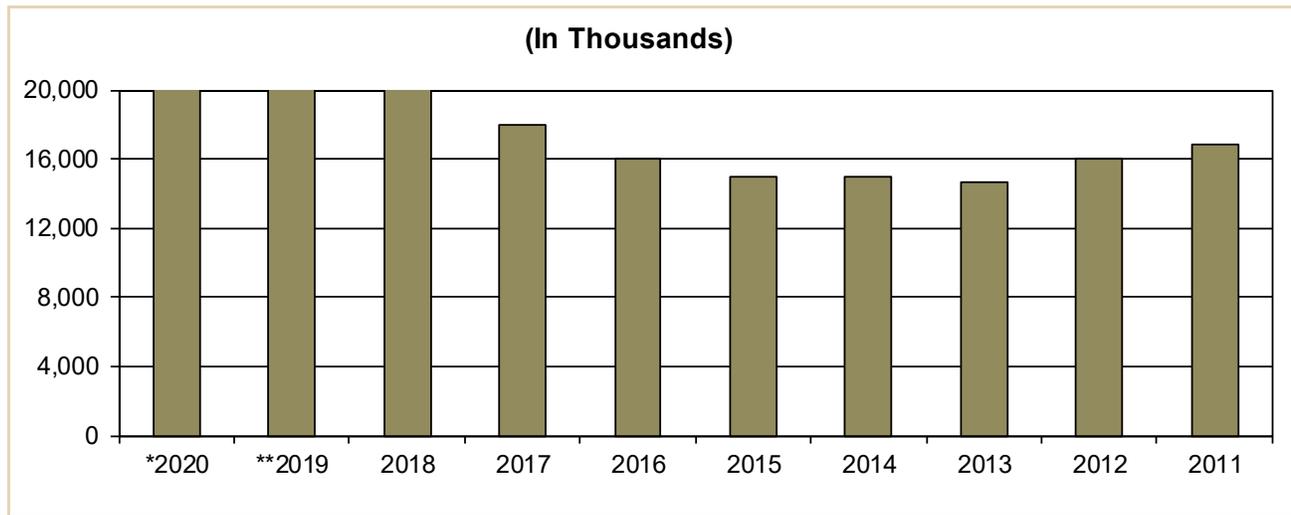
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	57,800	1.40%	2015	48,584	5.12%
2019	57,000	3.83%	2014	46,218	3.86%
2018	54,900	1.86%	2013	44,500	1.44%
2017	53,900	3.65%	2012	43,867	6.99%
2016	52,000	7.03%	2011	41,000	-6.99%

* FY 2020 Adopted
 ** FY 2019 Forecast

This is the largest state shared revenue the City receives. The current rate is 7.0% and is charged on each transaction described in the Local Sales Tax. One percent (1.0%) goes to the State's General Fund. Of the 6.0% remaining, 0.5% goes to education. Municipalities share the portion of the revenues not retained in the State's General Fund or withheld for education. This portion is allocated among the municipalities on a per capita basis. Changes in fees require General Assembly vote - T.C.A. 67-6-103.

Major Influences: Population (relative to State) and Taxable sale therefore not included in the FY2020 General Fund Adopted Budget as such. These revenues are instead recorded in the State Street Aid Fund (see "Special Revenue Funds" section), then transferred out to the General Fund as Expense Recovery.

Municipal State Street Aid



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	23,000	1.77%	2015	15,000	0.25%
2019	22,600	7.62%	2014	14,962	1.78%
2018	21,000	16.67%	2013	14,700	-8.13%
2017	18,000	12.50%	2012	16,000	-4.82%
2016	16,000	6.67%	2011	16,811	1.88%

* FY 2020 Adopted

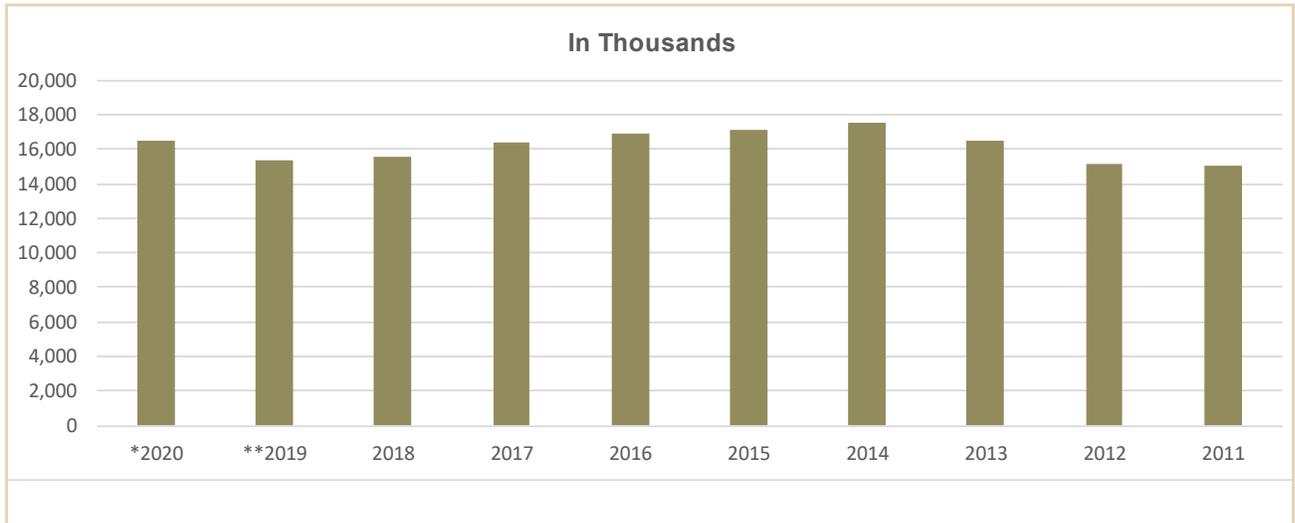
** FY 2019 Forecast

Local share of state gasoline and other motor fuel taxes comprised of the following: Gasoline Tax, Diesel Tax, Liquefied Gas Tax on vehicles, Compressed Natural Gas Tax, Prepaid User Diesel Tax, and IMPROVE Tax. Distribution is based upon population. Revenue is distributed monthly by the State - T.C.A. 67-3-202, T.C.A. 67-3-1309.

Major Influences: Population and Gasoline Sales

Note: As of FY2017 Municipal State Street Aid tax revenues are not in the General Fund revenues and are therefore not included in the FY2020 General Fund Adopted Budget as such. These revenues are instead recorded in the State Street Aid Fund (see “Special Revenue Funds” section), then transferred out to the General Fund as Expense Recovery. Because gas tax remain a significant source of revenue for the City and the change in accounting has a zero effect on the General Fund, we will continue to report these revenues here.

Beer Sales Tax



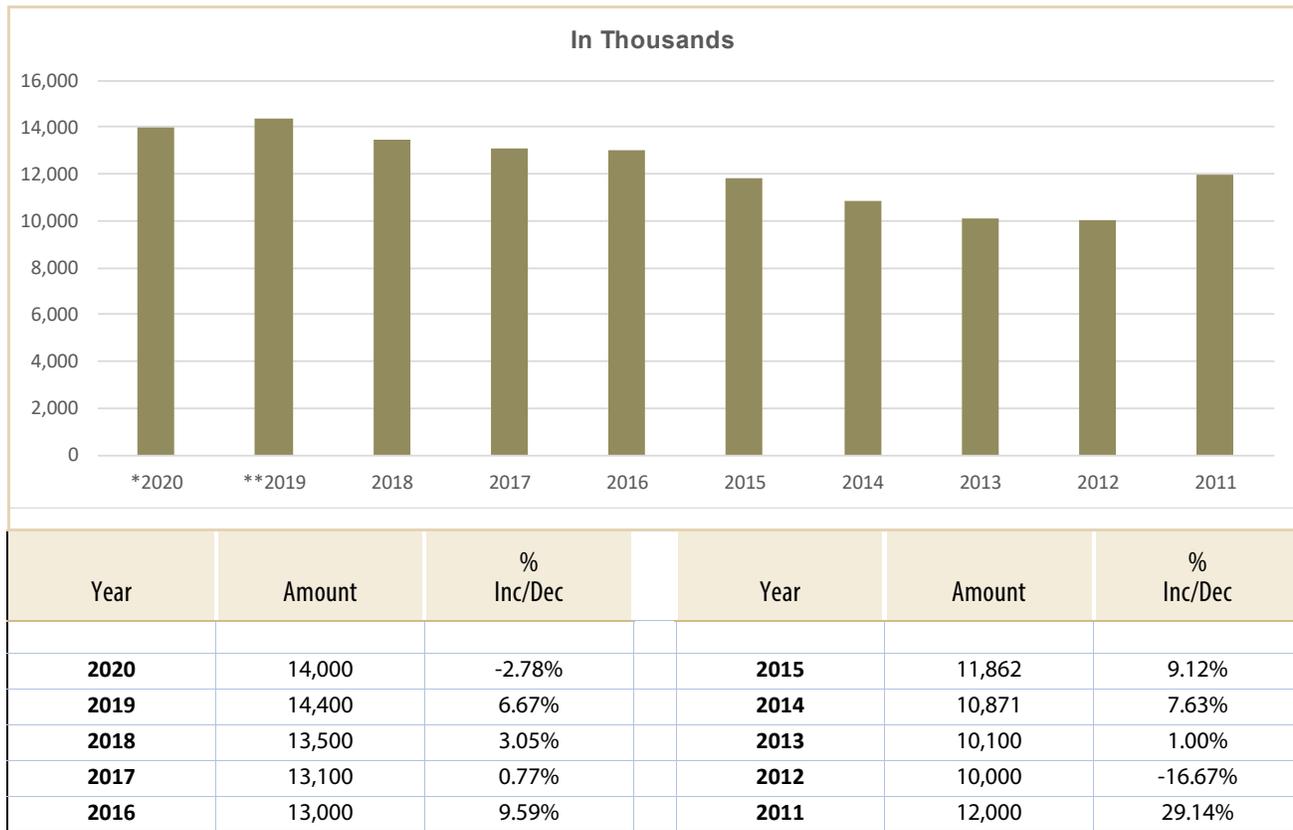
Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	16,500	7.14%	2015	17,137	-2.05%
2019	15,400	-1.28%	2014	17,496	6.04%
2018	15,600	-4.88%	2013	16,500	9.27%
2017	16,400	-2.96%	2012	15,100	0.67%
2016	16,900	-1.38%	2011	15,000	-0.38%

* FY 2020 Adopted
 ** FY 2019 Forecast

Beginning in 2014, this beer tax is imposed at \$35.60 per barrel of retail purchases from licensed wholesalers. Prior to fiscal year 2014, this tax was levied at 17% on the sale of beer to wholesalers. Fees are remitted to the City by wholesalers on a monthly basis - T.C.A. 57-6-103 (FY2014) and T.C.A. 57-5-103 (prior to FY2014)

Major Influences: Wholesaler quantities and Consumption rates

Gross Receipts Business Tax



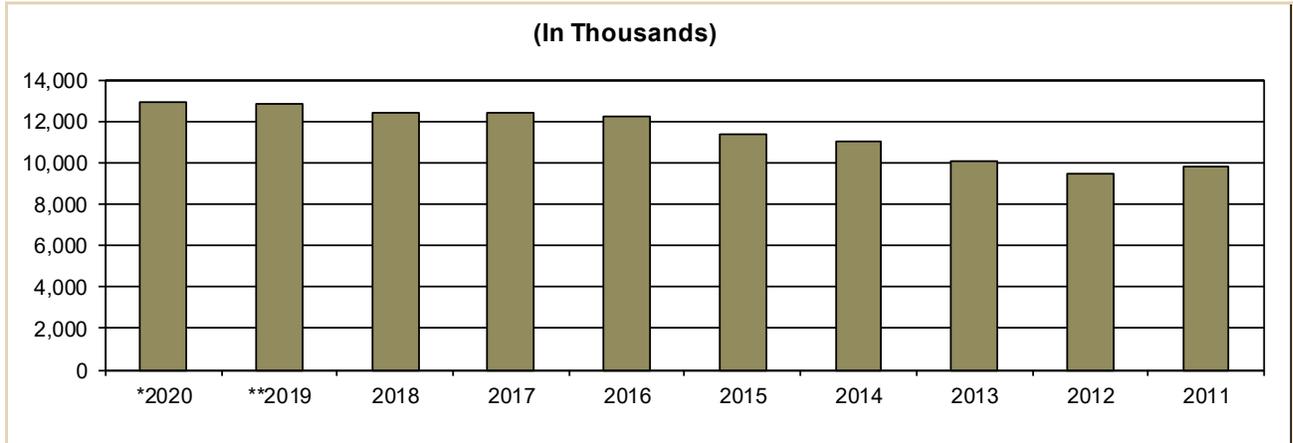
* FY 2020 Adopted
 ** FY 2019 Forecast

This is a privilege tax on the exercise of most business sales, consisting of two parts:
 \$15 minimum annual license fee

Tax on gross receipts (wholesale and retail) of the covered business activities, for businesses with annual sales of \$10,000 or more.

Business activities are divided into five classifications, with each classification having different tax rates. (Beginning January 1, 2014, businesses' tax periods coincide with their fiscal years. Prior to this date, each business classification had its own taxable period). Furthermore, each county and/or incorporated municipality in which a qualifying business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law - T.C.A. 67-4-704 and the 2013 Uniformity and Small Business Relief Act.

Auto/Vehicle Registration



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	12,900	0.78%	2015	11,363	2.93%
2019	12,800	3.23%	2014	11,040	9.77%
2018	12,400	0%	2013	10,057	5.86%
2017	12,400	1.64%	2012	9,500	-3.06%
2016	12,200	7.37%	2011	9,800	-2.90%

* FY 2020 Adopted

** FY 2019 Forecast

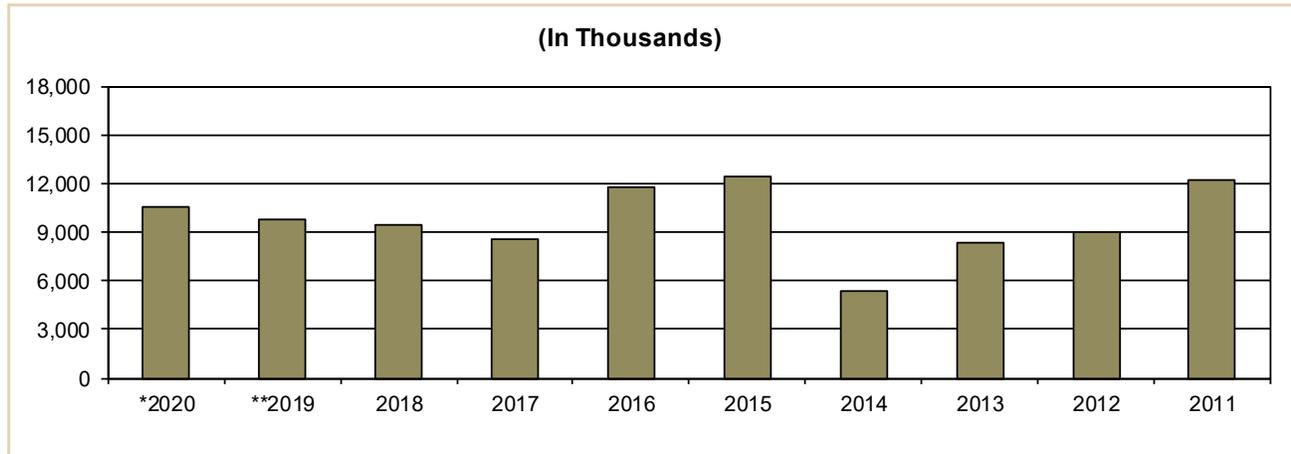
All residents of the City who own/operate a motor vehicle or motorcycle for business or pleasure must register the vehicle with the City’s registration agent and pay an annual registration fee as follows:

Motorcycle (Private)	\$10.00
Motorcycle (Commercial)	\$21.00
Passenger motor vehicle	\$30.00
Dealers, manufacturers, transporters	\$21.00 to \$325.00
Freight vehicles, depending on weight	\$114.00 to \$452.00
Combined farm and private truck	\$30.00 to \$376.00

The County Court Clerk remits collections to the City after deducting a collection fee.

Major Influences: Auto sales and Vehicle registrations

Delinquent Property Tax with Interest



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	10,600	8.16%	2015	12,372	130.82%
2019	9,800	4.26%	2014	5,360	-35.42%
2018	9,400	9.30%	2013	8,300	-7.78%
2017	8,600	-27.12%	2012	9,000	-26.23%
2016	11,800	-4.63%	2011	12,200	-19.79%

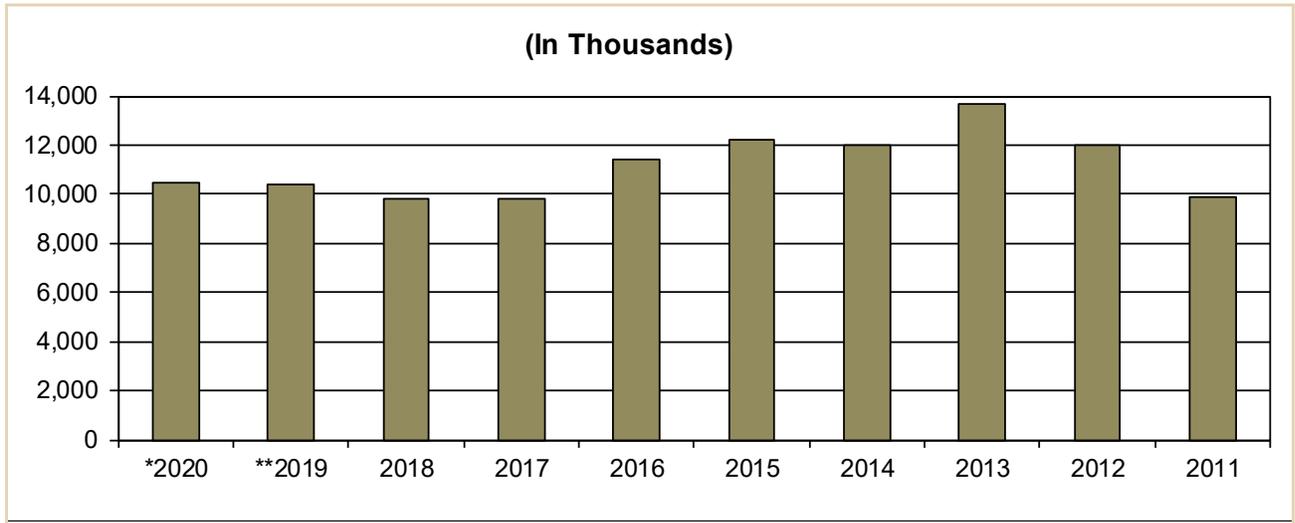
* FY 2020 Adopted

** FY 2019 Forecast

Property taxes that are not paid in the fiscal year in which they are assessed are recorded as delinquent tax receipts when they are paid in subsequent years. Between 95% to 97% of property taxes are paid in the year of assessment and approximately 40% to 50% of delinquent taxes are collected the first fiscal year they become delinquent. Delinquent payments carry an additional penalty and interest.

Major Influences: Economy and Appraisals

Court Costs/Fines



Year	Amount	% Inc/Dec	Year	Amount	% Inc/Dec
2020	10,500	0.96%	2015	12,000	-12.41%
2019	10,400	6.12%	2014	13,700	14.17%
2018	9,800	0%	2013	12,000	21.21%
2017	9,800	-14.04%	2012	9,900	0.00%
2016	11,400	-5.00%	2011	9,900	1.49%

* FY 2020 Adopted

** FY 2019 Forecast

The City Court Clerk collects all City Court’s fines, including court costs, fine assessments, and forfeitures in lieu-of-court appearances. Remittances are made to the City monthly. Traffic violation fines and court costs are set by the City Council. Fees require Ordinance change and Council approval - Section 11-24-25 Memphis Code.

Major Influences: Population (Demographics), Crime Rate and Enforcement

GENERAL FUND EXPENDITURES

The financial data presented in this section represents the expenditures of the City of Memphis General Fund.

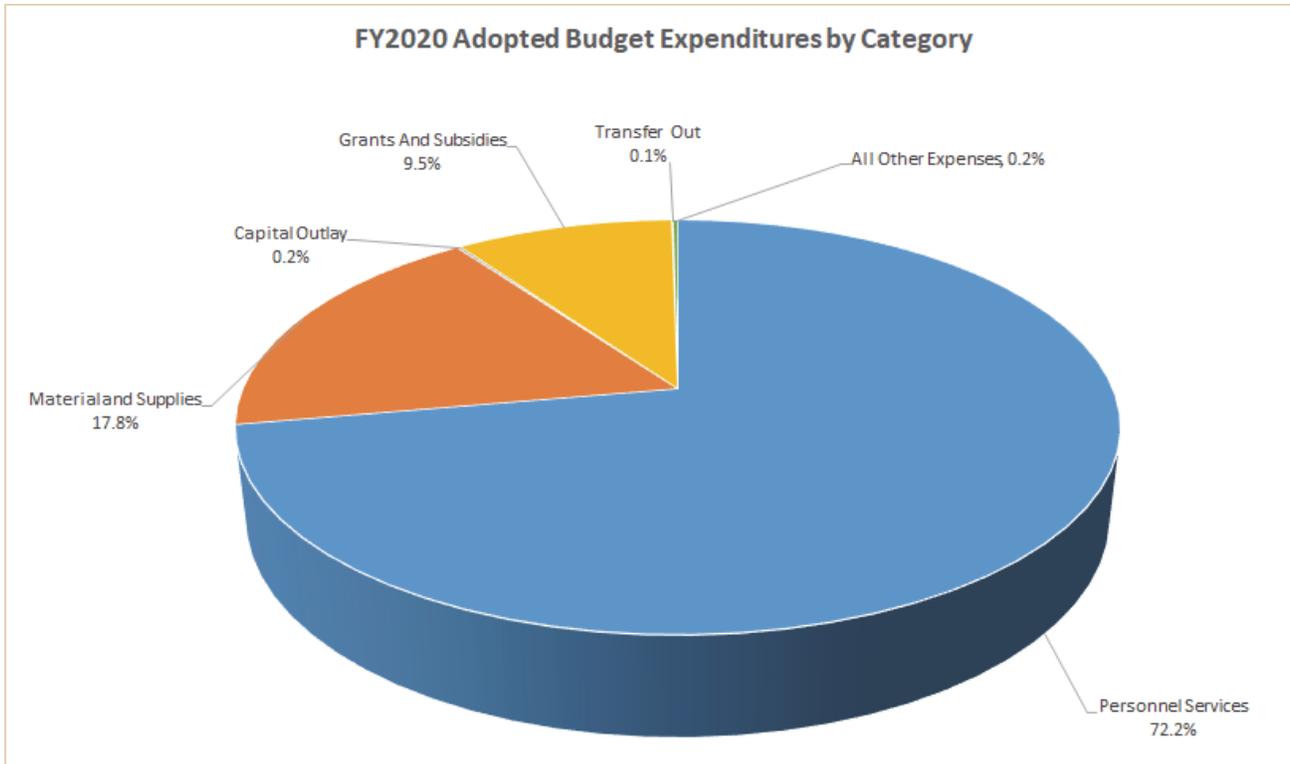
Expense Forecasting and Budgeting Methodology

The main purpose of the budgeting process is to gain perspective on cash needs and set flexible goals for controlling expenditures. The by-product of the information produced will make the information in financial statements significantly more useful and identify areas requiring correction throughout the annual operating cycle.

Expenditures are budgeted 90 to 120 days ahead of the beginning of any budget year. They are budgeted at the lowest level of the operation of each respective Division, by line item. Each line item budget is created based on past history, the trends of the current operations, and planned priorities or future cost expectations (increases or decreases). A financial forecast of actual and expected expenditures for the current year provides a static financial document and a one-time snapshot as an initial basis for budgeting each line item within a division.

In addition to using expenditure data from the last year or several years of actual cost results, discussions with key personnel on the anticipated performance of current and new services, changes in the marketplace and other factors that might cause changes in priorities or spending, are discussed and compared with prior years' and/or the trending annualized forecast of the current operating year.

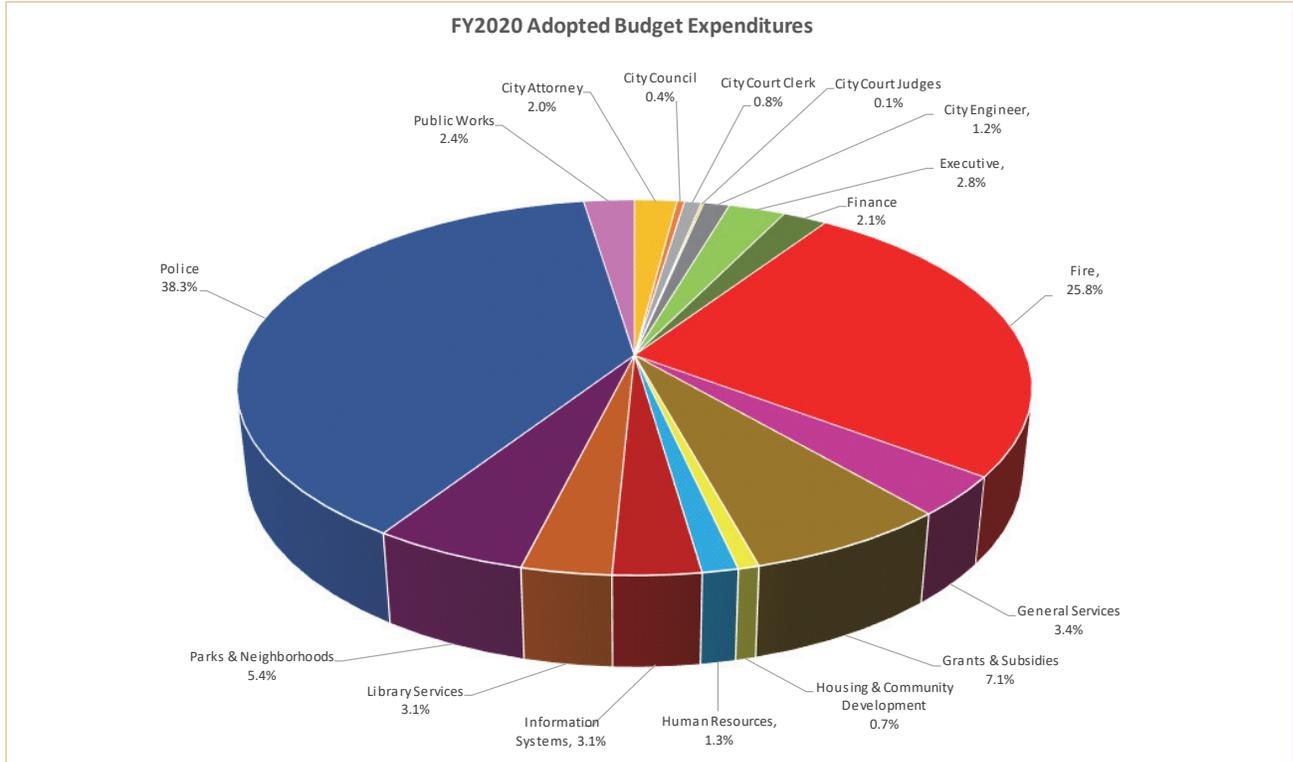
Collectively all of the methodologies - prior year experience, future trends, and stakeholders knowledge of the company priorities and goals - result in the budget number. All line items are summarized and adjusted as necessary to establish the final expenditure plan.



Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
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EXPENDITURES SUMMARY BY CATEGORY

Personnel Services	\$ 482,757,394	\$ 492,504,260	\$ 497,904,690	\$ 514,700,314
Materials and Supplies	142,282,468	134,471,486	145,047,720	142,093,422
Capital Outlay	2,992,613	1,167,650	1,138,861	1,123,400
Grants and Subsidies	77,649,080	64,251,972	76,949,070	67,785,544
Inventory	360,493	379,591	435,079	379,591
Expense Recovery	(17,565,975)	(16,035,300)	(17,535,300)	(16,035,300)
Investment Fees	0	0	348,915	0
Service Charges	200,079	137,372	212,103	171,372
Transfers Out	23,603,987	8,443,039	23,076,944	1,339,783
Depreciation on Own Funds	144	0	0	0
Misc Expense	0	0	137,950	0
Total Expenditures	\$ 712,280,283	\$ 685,320,069	\$ 727,716,031	\$ 711,558,126



Division	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
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EXPENDITURES SUMMARY BY DIVISION

Unallocated	\$ 3,397,149	\$ 0	\$ 348,915	\$ 0
Executive	18,604,804	17,002,151	18,628,444	19,339,931
Finance	16,652,363	14,068,644	16,146,780	15,069,275
Fire Services	178,816,008	178,261,110	183,030,636	183,850,391
Police Services	267,049,832	263,137,520	268,207,552	272,780,012
Parks & Neighborhoods	34,984,331	37,741,363	36,484,116	38,119,316
Public Works	19,434,031	15,845,896	16,353,507	17,276,359
Human Resources	9,350,817	8,653,299	8,859,649	8,887,272
General Services	20,217,164	24,211,254	23,188,406	24,485,775
HCD	4,457,344	4,531,880	5,739,576	5,186,095
Grants and Agencies	65,037,053	49,229,619	75,939,675	50,212,822
City Attorney	10,385,077	11,699,192	13,608,723	14,505,342
City Engineering	7,916,208	8,083,856	8,240,918	8,796,794
Information Services	27,835,600	21,263,167	22,225,713	21,690,869
Library Services	19,481,182	21,997,200	21,590,287	22,221,234
City Council	1,932,121	2,645,227	2,300,040	2,557,759
City Court Judges	630,666	788,595	837,974	808,894
City Court Clerk	6,098,531	6,160,101	5,984,020	5,769,986
Total Expenditures	\$ 712,280,283	\$ 685,320,069	\$ 727,716,031	\$ 711,558,126

General Fund Expenditure Detail

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 256,850,590	\$ 315,890,741	\$ 281,350,139	\$ 334,640,022
Holiday Salary Full Time	4,545,088	0	4,137,221	0
Vacation Leave	22,315,493	0	13,041,510	0
Bonus Leave	2,190,708	0	1,858,551	0
Sick Leave	17,074,513	0	10,068,385	0
Overtime	39,204,862	28,736,451	42,183,704	33,892,422
Holiday Fire/Police	10,667,062	10,972,882	10,594,878	11,044,037
Out of Rank Pay	2,678,763	2,268,488	2,401,137	2,410,592
Hazardous Duty Pay	463,895	571,656	558,962	664,806
College Incentive Pay	6,250,630	6,298,113	6,335,052	6,728,990
Longevity Pay	2,097,599	2,051,873	2,113,507	2,321,149
Shift Differential	677,753	796,388	674,980	708,491
Bonus Days	1,589,623	2,190,000	1,731,518	1,831,400
PTO Final Pay	5,581,369	4,152,549	5,729,748	4,267,908
Job Incentive	981,437	1,038,400	1,028,943	1,534,417
Required Special License Pay	3,504	52,950	4,950	24,950
Pension	18,868,988	11,279,705	19,390,427	19,308,975
Supplemental Pension	131,257	134,523	105,244	128,642
Social Security	1,020,099	316,313	870,762	316,313
Pension ADC	32,639,146	41,660,838	33,708,168	30,770,572
Group Life Insurance	761,699	850,236	683,252	855,270
Unemployment	432,960	442,640	530,137	456,080
Pension 401(a) Match	10,375	0	58,890	0
Medicare	5,284,580	4,967,281	5,495,805	4,957,800
Long Term Disability	1,036,338	918,509	937,298	981,829
Health Insurance - Value PPO	390,391	0	0	0
Health Insurance - Premier	28,646,196	27,039,924	26,592,407	29,949,348
Benefits Adjustments	0	7,393,261	1,242	1,991,682
Health Insurance - Local Plus Plan	15,153,931	14,498,316	15,162,618	17,104,152
Salaries - Part-Time/Temporary	10,762,997	17,230,251	13,366,036	15,589,889
On-the-job injury	4,809,857	3,662,250	5,898,157	3,488,750
Tuition Reimbursement - New	294,292	193,500	368,778	193,500
Book Reimbursement - New	4,094	6,500	7,239	6,500
Student Loan Repayment	251,369	360,000	282,731	360,000
Payroll Reserve	0	100	0	100
Federal Grant Match - Personnel	170,168	236,055	2,428,706	2,428,705
Bonus Pay	703,633	35,000	1,144,404	90,000
Expense Recovery - Personnel	(11,787,868)	(13,741,433)	(12,943,106)	(14,346,976)
Total Personnel Services	\$ 482,757,394	\$ 492,504,260	\$ 497,904,690	\$ 514,700,314

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 317,824	\$ 350,000	\$ 359,499	\$ 350,000
City Hall Postage	0	1,000	0	1,000
Document Reproduction - City	7,413	2,500	6,074	2,500
City Storeroom Supplies	37,887	19,790	17,219	19,290
Facility Repair & Carpentry	389,170	170,358	154,021	226,142
City Shop Charges	8,168,909	10,016,606	12,405,568	10,350,374
Info Sys Phone/Communication	0	3,374	824	3,374
City Shop Fuel	5,662,117	6,035,686	5,924,854	6,346,905
Outside Computer Services	5,017,265	4,302,726	4,438,520	4,954,670
City Computer Svc Equipment	3,626,179	1,903,340	1,854,794	1,848,470
Data/Word Processing Equipment	83,693	65,100	64,900	275,000
Data/Word Process Software	3,409,320	1,122,923	1,160,536	1,367,150
Pers Computer Software	268,923	2,006,600	2,610,124	2,014,800
City Telephone/Communications	13,510	419,860	18,730	0
Printing - Outside	221,043	271,433	231,399	262,458
Supplies - Outside	1,308,902	1,452,449	1,607,551	1,886,338
Food Expense	99,978	112,000	112,000	121,000
Word/Processing/Duplicate	95,962	0	0	0
Wonders Materials	0	0	2,000	0
Hand Tools	102,984	112,480	107,901	111,200
Document Reproduction - Outside	0	2,058	1,105	3,500
Clothing	1,949,458	1,983,258	2,243,053	2,146,954
Household Supplies	765,629	848,986	800,816	830,019
Ammunition & Explosives	377,602	500,500	541,645	500,500
Safety Equipment	847,102	1,198,780	1,444,936	962,700
Drafting/Photo Supplies	24,261	34,122	33,271	32,250
Medical Supplies	2,523,846	2,602,566	2,695,566	2,643,566
Athletic/Recreational Supplies	352,976	184,300	183,799	184,300
Outside Postage	639,750	790,825	686,983	762,215
Asphalt Products	4,653,848	5,084,250	5,066,798	5,084,250
Lumber & Wood Products	11,471	30,000	30,306	31,500
Paints Oils & Glass	569,198	411,000	410,000	411,000
Steel & Iron Products	114,079	192,000	192,300	192,300
Pipe Fittings & Castings	113,192	279,000	147,000	209,000
Lime Cement & Gravel	25,957	70,000	15,118	25,000
Chemicals	142,534	267,462	253,283	275,576
Material Processing	1,300	0	0	0
Materials and Supplies	3,467,732	3,762,454	3,788,972	3,819,011
Miscellaneous Expense	95,624	119,853	231,319	116,928
Library Books	1,270,253	1,290,501	1,776,386	1,290,501

General Fund Expenditure Detail *(continued)*

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Tower Lease Expense - Library	32,519	46,208	31,200	46,208
WYPL Supplies & Printing Expense - Library	0	0	28	0
WYPL Studio Facilities Expense - Library	381	0	0	0
WYPL Arkansas Tower Expense - Library	29,669	30,000	30,000	30,000
Operation Police Canine	57,369	60,000	61,735	75,000
Operation Police DUI Unit	43,856	75,000	90,232	75,000
Operation Police Traffic Unit	53,124	100,000	113,663	100,000
Operation Police Mounted	62,709	50,000	50,000	90,000
Operation Police TACT	139,599	315,000	186,298	215,000
Maintenance Traffic Signal System	14,634	200,000	200,000	240,000
Repair/Oper Air Raid System	1,451	0	0	0
Operation Police Aircraft	595,932	565,669	493,163	565,669
Outside Vehicle Repair	2,798,473	385,942	596,922	388,112
Outside Equipment Repair/Maintenance	1,661,425	2,203,324	2,161,233	2,411,381
Facilities Structure Repair - Outside	431,953	768,043	1,257,493	743,043
Horticulture	5,703	10,000	10,000	10,000
Internal Repairs and Maintenance	347,370	405,737	505,392	428,007
Special Investigations	1,603,321	200,000	250,138	100,000
Legal Services/Court Cost	4,809,049	4,354,685	5,048,234	5,053,234
Medical/Dental/Veterinary	357,959	754,300	855,548	774,500
Legal Contingency	55,711	150,000	176,972	150,000
Accounting/Auditing/Cons	287,958	379,149	359,149	361,356
Advertising/Publication	652,451	729,006	837,687	1,129,611
Outside Phone/Communications	4,163,396	3,705,231	4,981,683	4,093,971
Janitorial Services	1,268,464	1,587,555	1,208,054	1,715,810
Security	1,546,041	2,242,035	2,347,828	2,655,404
Photography	21,800	650	10,500	500
Weed Control/Chemical Service	181,168	184,200	184,556	116,500
Total Quality Management	3,845	300	585	0
Seminars/Training/Education	320,895	754,614	642,744	855,220
Fixed Charges	1,522,393	1,286,620	1,319,622	1,501,100
Misc Professional Services	52,946,125	42,820,530	47,305,168	45,584,728
Employee Activities	6,340	5,000	5,000	5,000
Rewards and Recognition	100,274	90,330	95,751	65,030
Staff Development	631	1,000	1,000	1,000
Textbooks	68,419	103,000	71,000	198,000
Travel Expense	553,786	831,180	771,514	842,949
Unreported Travel	(14,170)	1,350	9,468	1,350
Relocation Expense	256,393	125,000	331,286	0
Compliance Monitoring Sanctions	0	0	500,000	700,000
Outside Fuel	39,115	42,000	41,370	42,000
Mileage	197,265	267,751	257,458	269,751

General Fund Expenditure Detail *(continued)*

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Utilities	10,382,684	10,774,754	10,925,882	11,001,254
Sewer Fees	928,950	1,331,580	1,331,580	1,331,580
Contribution to Education Program	0	0	39,930	0
Demolitions	1,671,654	2,450,000	2,017,445	2,450,000
Insurance	5,239,874	5,483,424	5,522,696	5,797,896
Claims	533,903	1,155,252	995,558	1,155,252
Lawsuits	4,877,575	4,328,776	3,665,472	3,513,376
Hospitality	5,173	5,301	5,301	5,301
Dues/Memberships/Periodicals	252,207	292,317	278,611	300,646
Rent	2,098,193	2,313,265	2,088,165	2,306,412
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	3,029,525	3,161,139	3,487,054	3,267,654
Donations Expense	87	0	0	0
Urban Art Maintenance	17,720	35,000	35,000	35,000
Capital Lease Interest	60	0	0	0
Minor Equipment	59,206	110,565	107,920	113,415
Equipment Rental	2,407,002	2,155,243	2,236,746	2,155,243
Expense Recovery - Telephones	(816,216)	(804,149)	(829,149)	(804,149)
Expense Recovery - M & S	(12,569,626)	(12,398,785)	(11,932,135)	(12,069,844)
Federal Grant Match - M & S	73,554	166,689	166,690	166,689
Catering	89,263	58,566	59,275	69,522
Total Materials and Supplies	\$ 142,279,984	\$ 134,471,486	\$ 145,047,720	\$ 142,093,422
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 242,478	\$ 439,400	\$ 355,601	\$ 376,900
Vehicles	69,980	0	0	0
Computers	40,863	6,000	0	10,000
Prod/Constr/Maint Equipment	1,855,380	44,000	44,000	44,000
Equipment	783,911	676,000	737,010	676,000
Capital Outlay - Expense	0	2,250	2,250	16,500
Total Capital Outlay	\$ 2,992,613	\$ 1,167,650	\$ 1,138,861	\$ 1,123,400
GRANTS AND SUBSIDIES				
Sports Authority	\$ 47	\$ 0	\$ 854	\$ 0
Payment To Sub-grantees	50,008	144,475	144,475	144,475
Aging Commission of the Mid-South	143,906	143,906	143,906	143,906
Elections	0	0	0	1,000,000
MIFA General Assistance	653,846	669,218	669,218	669,218
Section 108 - Court Square	1,560,267	1,519,270	0	0
Shelby County Assessor	2,249,230	0	0	0
Business & Economic Development Grants	8,536	0	0	0
Community Initiatives Grants for Non-Profits	2,850,313	3,225,298	3,225,298	2,635,000

General Fund Expenditure Detail *(continued)*

GENERAL FUND • EXPENDITURE DETAIL BY CATEGORY

Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Community Development Grants	580,463	300,000	300,000	331,761
Start Co.	75,000	75,000	75,000	75,000
Memphis & Shelby County Film and Television Commission	175,000	218,000	218,000	218,000
Homeless Initiative	193,132	232,500	232,500	232,500
Pensioners Insurance	4,982,919	8,373,569	8,365,569	8,373,569
Downpayment Assist/City	170,389	192,930	192,930	192,930
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000
Death Benefits	109,961	0	15,000	0
Memphis River Parks Partnership	2,974,000	2,974,003	2,974,003	2,974,003
Memphis Area Transit Authority	34,420,040	26,670,000	35,870,000	29,170,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	200,000	250,000	250,000	250,000
RBC Training/Certification Program	0	4,650	0	4,650
EDGE	4,462,772	3,680,000	3,745,000	4,030,000
Social Services Administration	86,797	89,537	89,537	89,537
Tax Receivable Sale Vendor	2,945,038	0	2,541,071	0
MHA/HCD Community Development Projects	150,000	157,000	1,066,402	157,000
Urban Art	150,000	150,000	150,000	150,000
Target Area Small Business Loan Fund	65	0	0	0
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	250,000
Middle Income Housing	432,618	500,000	500,000	500,000
Contr Assist Prog/Bonding	3,303	4,650	0	4,650
Black Business Association	200,000	300,000	300,000	300,000
Pyramid - Section 108	660,112	673,381	0	0
A More Excellent Way	10,000	0	0	0
Convention Center	2,050,410	2,434,577	2,434,577	2,659,509
Professional Services	1,156,624	150,000	978,540	478,371
MOU Career Center Service Expense	9	0	0	0
WIN Operational	23,959	50,000	48,878	0
Ambassador's Fellowship Pay	2,318,013	2,181,173	2,901,107	3,337,629
Innovate Memphis	837,000	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	75,000
Life Line to Success	0	0	19,000	75,000
Shelby County School Mixed Drink Proceeds	4,018,968	4,000,000	4,000,000	4,000,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
Sanitation Grants Disbursement	2,688,000	0	268,800	0
The 800 Initiative	0	500,000	500,000	500,000
River Parks Docking	0	0	316,710	600,000
Total Grants and Subsidies	\$ 77,649,080	\$ 64,251,972	\$ 76,949,070	\$ 67,785,544

General Fund Expenditure Detail *(continued)*

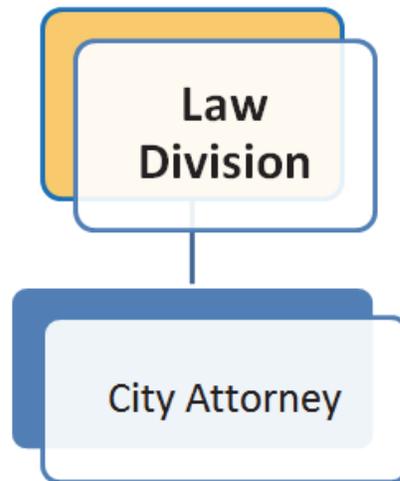
Expenditure Types	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
INVENTORY				
Inventory Purchases	\$ 125,610	\$ 117,793	\$ 128,736	\$ 117,793
Food Inventory	234,883	261,798	306,343	261,798
Total Inventory	\$ 360,493	\$ 379,591	\$ 435,079	\$ 379,591
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (17,565,975)	\$ (16,035,300)	\$ (17,535,300)	\$ (16,035,300)
Total Expense Recovery	\$ (17,565,975)	\$ (16,035,300)	\$ (17,535,300)	\$ (16,035,300)
INVESTMENT FEES				
Investment Fee	\$ 0	\$ 0	\$ 348,915	\$ 0
Total Investment Fees	\$ 0	\$ 0	\$ 348,915	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 200,079	\$ 137,372	\$ 212,103	\$ 171,372
Total Service Charges	\$ 200,079	\$ 137,372	\$ 212,103	\$ 171,372
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 2,000,000	\$ 0	\$ 15,000,000	\$ 0
Oper Tfr Out - Misc Grants Fund	4,000	0	0	0
Oper Tfr Out - CRA Program	2,977,311	0	0	0
Oper Tfr Out - Pre-K Fund	3,000,000	0	0	0
Trans out to HUB Community Impact Fund	0	0	0	250,000
Oper Tfr Out - Debt Service Fund	4,726,512	4,726,825	360,730	0
Oper Tfr Out - Capital Projects Fund	7,026,880	0	4,000,000	0
Oper Tfr Out - Library Retirement Fund	800,000	1,089,783	1,089,783	1,089,783
Oper Tfr Out - OPEB Fund	3,069,284	2,626,431	2,626,431	0
Total Transfers Out	\$ 23,603,987	\$ 8,443,039	\$ 23,076,944	\$ 1,339,783
DEPRECIATION ON OWN FUNDS				
Depreciation - Purchased	\$ 144	\$ 0	\$ 0	\$ 0
Total Depreciation on Own Funds	\$ 144	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 137,950	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 137,950	\$ 0
TOTAL EXPENDITURES	\$ 712,280,283	\$ 685,320,069	\$ 727,716,031	\$ 711,558,126

CITY ATTORNEY

Mission Statement

The mission of the Law Division and the Office of the City Attorney is to provide the City of Memphis with the highest quality legal services and professional standards for the City of Memphis Administration, City Council, various divisions, agencies, boards, commissions, and employees of the City of Memphis government.

Organization Structure



Services

The City Attorney's Office defends and prosecutes litigation on behalf of the City, provides advice and counsel on municipal processes, and contracts to ensure compliance with the City Charter, City Ordinances, State and Federal laws, and provides advice to all divisions of the City government. The Law Division includes Claims, Permits, Risk Management, City Prosecutor, Ethics, and Metro Alarms. The Claims Office receives, investigates, processes, and resolves third-party claims filed against the

General Fund Divisions

City and monitors claims filed against the City. The Permits Office bills, collects and issues permits as mandated by controlling ordinances; monitors permit holder compliance with city ordinances and state law; and serves as the administrative office for both the Alcohol Commission and the Transportation Commission. The Risk Management Department identifies, implements, and monitors exposures to losses to preserve and protect the City's financial assets. The City Prosecutor's Office represents the City in City Court proceedings and prosecutes misdemeanors, traffic tickets, and citations issued for violation of the City Code of Ordinances. The Ethics Office functions in accordance with Chapter 2-10 Code of Ethics for City Officials and any Executive Order from the Mayor. The Metro Alarms Office issues permits for commercial and residential alarm systems and enforces the Metro Alarm ordinances with a focus on false alarm reduction.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,105,101	\$ 5,184,207	\$ 5,189,192	\$ 5,317,024
Materials and Supplies	4,869,415	6,364,985	7,939,154	8,709,946
Capital Outlay	1,708	0	0	0
Grants and Subsidies	406,624	150,000	478,372	478,371
Service Charges	2,229	0	2,006	0
Total Expenditures	\$ 10,385,077	\$ 11,699,192	\$ 13,608,723	\$ 14,505,341
Total Revenues	\$ (269,517)	\$ (267,998)	\$ (386,340)	\$ (267,998)
NET EXPENDITURES	\$ 10,115,560	\$ 11,431,194	\$ 13,222,383	\$ 14,237,343
Authorized Complement				56

Performance Highlights

- Successfully represented the City and closed 189 lawsuits
- Drafted numerous ordinances and resolutions, including Pre-K funding, de-annexation, and creation of division of solid waste
- Assisted in collection of Airbnb/Hotel taxes, estimated at \$700,000
- Permits Office collected over \$656,635 in fines and fees to enforce local ordinances
- Permits Office issued over 4,203 permits to the public
- Permits Office collected over \$61,000 for vacant properties
- Collected over \$650,000 from Insurance Claim following 2017 windstorm
- Assist with collection of Delinquent Taxes
- Metro Alarm Office implemented program changes over the past few years which resulted in a 25% reduction in false alarms and a 17% reduction YTD
- Metro Alarm Fund contributed \$1.4 million of surplus funds to the MPD and MFD collected from false alarms, permits, fines and fees
- Assisted multiple divisions in the development of RFP's and contract negotiations.
- Transactional Team continues to maintain average contract compliance review time to less than 48 hours.
- Provided training to city employees on Ethics, Contract Procurement, HIPAA, PPI, and Risk Management
- Updated the City's standard contract templates

- Claims Office continues to reach its goal of contacting claimants within 24 hours of receiving their claim and closing most claims within 30 days of their filing
- Claims Office has closed 1,311 property damage, pothole, and bodily injury claims filed against the City of Memphis
- Claims Office has paid out a total cost of \$880,603 or an average of \$672 per claim
- City Prosecutors Office spearheaded the effort to change the ticket payment system to allow defendants the ability to pay traffic violations up until 11:59 P.M. on the day before court dates
- City Prosecutors handled 60 identity theft cases, 113 trials, and 4 appeals to higher court
- Ethics Office reviewed 1 formal ethics complaint and had 20 ethics Inquiries
- Ethics Office launched an Online Ethics Training Program March 29, 2019

Issues & Trends

The City Attorney's Office continues to monitor and provide counsel on changes, both statutory changes and court opinions, as well as the changing political climate in State and Federal government. As the City of Memphis continues to diversify racially, potential studies are being evaluated to expand the Minority and Women Business Enterprises (M/WBE) program. The City Attorney's Office supports the Executive Division before City Council and public in a myriad of issues which impact the public. The Office has drastically increased its presence and communications within the various divisions concerning issues ranging from economic development, procurement, the City's On-The-Job Injury Program, and proactive approaches to lessen employee injury and employment litigation.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
CITY ATTORNEY					
Complete contract review within 3 days of receipt	New measure	3 days	2 days	2 days	Government

City Attorney • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 3,489,832	\$ 4,020,242	\$ 3,581,144	\$ 4,109,893
Holiday Salary Full Time	202,693	0	195,649	0
Vacation Leave	174,628	0	166,932	0
Bonus Leave	26,275	0	20,198	0
Sick Leave	143,205	0	56,317	0
Overtime	372	3,500	3,809	3,500
Out of Rank Pay	1,743	18,000	2,872	18,000
PTO Final Pay	51,355	23,361	23,361	23,361
Pension	219,800	89,922	186,991	252,620
Social Security	2,889	0	0	0
Pension ADC	267,332	517,895	420,826	399,920
Group Life Insurance	10,759	12,487	12,487	10,866
Unemployment	4,640	4,480	4,480	4,480
Medicare	57,674	64,324	64,324	56,519
Long Term Disability	14,360	12,061	12,061	11,304
Health Insurance - Value PPO	3,652	0	0	0
Health Insurance - Premier	326,866	292,908	292,908	314,808
Benefits Adjustments	0	6,435	1,242	6,435
Health Insurance - Local Plus Plan	89,676	112,644	112,644	94,368
Salaries - Part-Time/Temporary	46,592	65,520	85,520	65,520
On-the-job injury	0	2,000	2,000	2,000
Bonus Pay	22,500	0	5,000	5,000
Expense Recovery - Personnel	(51,741)	(61,572)	(61,572)	(61,572)
Total Personnel Services	\$ 5,105,101	\$ 5,184,207	\$ 5,189,192	\$ 5,317,024
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 0	\$ 211	\$ 1,189	\$ 1,490
City Shop Fuel	156	1,480	1,480	1,195
City Computer Svc Equipment	1,002	23,500	22,419	15,000
Printing - Outside	215	0	0	0
Supplies - Outside	44,329	50,200	42,250	50,200
Outside Postage	3,039	3,600	3,600	3,600
Materials and Supplies	79	1,250	750	1,250
Legal Services/Court Cost	4,808,421	4,354,685	5,048,234	5,048,234
Advertising/Publication	156	500	500	500
Outside Phone/Communications	8,564	9,050	9,050	9,050
Seminars/Training/Education	14,142	22,250	21,014	22,250
Fixed Charges	432	0	0	0
Misc Professional Services	1,124,278	1,476,000	1,873,329	1,380,256
Employee Activities	6,340	5,000	5,000	5,000

City Attorney • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Rewards and Recognition	57	500	500	500
Travel Expense	21,541	35,700	34,618	35,700
Unreported Travel	(380)	950	950	950
Compliance Monitoring Sanctions	0	0	500,000	700,000
Mileage	83	3,000	3,000	3,000
Insurance	2,464,661	3,402,217	3,402,217	3,773,950
Claims	75	25,000	24,490	25,000
Lawsuits	0	195,000	195,000	878,000
Hospitality	5,173	5,301	5,301	5,301
Dues/Memberships/Periodicals	20,895	20,200	19,872	20,130
Rent	143,433	78,000	73,000	78,000
Expense Recovery - M & S	(3,797,275)	(3,348,609)	(3,348,609)	(3,348,609)
Total Materials and Supplies	\$ 4,869,415	\$ 6,364,985	\$ 7,939,154	\$ 8,709,946
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 1,708	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 1,708	\$ 0	\$ 0	\$ 0
GRANTS AND SUBSIDIES				
Professional Services	\$ 406,624	\$ 150,000	\$ 478,372	\$ 478,371
Total Grants and Subsidies	\$ 406,624	\$ 150,000	\$ 478,372	\$ 478,371
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 2,229	\$ 0	\$ 2,006	\$ 0
Total Service Charges	\$ 2,229	\$ 0	\$ 2,006	\$ 0
TOTAL EXPENDITURES	\$ 10,385,077	\$ 11,699,192	\$ 13,608,723	\$ 14,505,341
LICENSES AND PERMITS				
Misc Permits	\$ (75)	\$ 0	\$ 0	\$ 0
Total Licenses and Permits	\$ (75)	\$ 0	\$ 0	\$ 0
OTHER REVENUES				
Property Insurance Recoveries	\$ 269,772	\$ 267,998	\$ 0	\$ 267,998
Recovery Of Prior Year Expense	(180)	0	386,340	0
Total Other Revenues	\$ 269,592	\$ 267,998	\$ 386,340	\$ 267,998
TOTAL REVENUES	\$ (269,517)	\$ (267,998)	\$ (386,340)	\$ (267,998)
NET EXPENDITURES	\$ 10,115,560	\$ 11,431,194	\$ 13,222,383	\$ 14,237,343

City Attorney

The Office of the City Attorney is committed to providing advice, opinions, claim service, and legal representation on behalf of the City of Memphis Administration, City Council, various divisions, agencies, boards, commissions, and employees of the City of Memphis government.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,105,101	\$ 5,184,207	\$ 5,189,192	\$ 5,317,024
Materials and Supplies	4,869,415	6,364,985	7,939,154	8,709,946
Capital Outlay	1,708	0	0	0
Grants and Subsidies	406,624	150,000	478,372	478,371
Service Charges	2,229	0	2,006	0
Total Expenditures	\$ 10,385,077	\$ 11,699,192	\$ 13,608,723	\$ 14,505,341
Total Revenues	\$ (269,517)	\$ (267,998)	\$ (386,340)	\$ (267,998)
NET EXPENDITURES	\$ 10,115,560	\$ 11,431,194	\$ 13,222,383	\$ 14,237,343
Authorized Complement				56

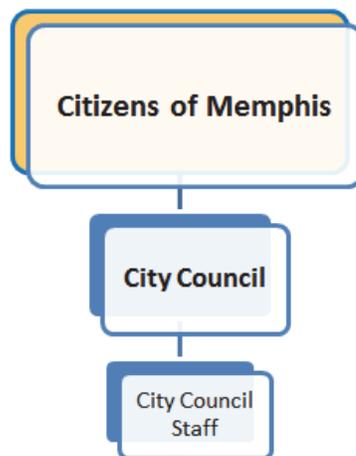


CITY COUNCIL

Mission Statement

Promoting stability and growth for the City of Memphis through disciplined budgeting, strategic planning and thoughtful decision making.

Organization Structure



Services

The City Council strives to be a proactive catalyst for progress throughout Memphis. The Council provides fiscally responsible leadership and services that are sensitive to the diverse community it serves. Council members encourage citizen involvement in policy formulation and decision-making by holding town hall meetings and attending local community organizations and civic events.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,597,335	\$ 1,690,927	\$ 1,665,291	\$ 1,844,159
Materials and Supplies	334,786	954,300	634,749	463,600
Transfers Out	0	0	0	250,000
Total Expenditures	\$ 1,932,121	\$ 2,645,227	\$ 2,300,040	\$ 2,557,759
NET EXPENDITURES				
	\$ 1,932,121	\$ 2,645,227	\$ 2,300,040	\$ 2,557,759

Authorized Complement	27
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City Council • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,117,388	\$ 1,299,565	\$ 1,212,108	\$ 1,434,322
Holiday Salary Full Time	35,455	0	30,933	0
Vacation Leave	40,342	0	46,586	0
Bonus Leave	7,785	0	7,642	0
Sick Leave	10,716	0	16,604	0
Overtime	8	0	0	0
Out of Rank Pay	218	0	877	0
Hazardous Duty Pay	360	0	390	0
College Incentive Pay	1,494	0	0	0
PTO Final Pay	591	0	2,508	0
Pension	65,171	40,928	68,113	85,709
Social Security	3,619	0	0	0
Pension ADC	125,321	167,412	135,716	135,774
Group Life Insurance	2,542	3,206	3,206	3,748
Unemployment	1,920	2,000	2,000	2,160
Medicare	16,769	20,793	17,831	21,515
Long Term Disability	3,820	3,899	3,898	4,303
Health Insurance - Premier	102,731	112,644	81,400	80,352
Health Insurance - Local Plus Plan	50,926	30,480	30,479	66,276
Salaries - Part-Time/Temporary	2,640	10,000	5,000	10,000
Bonus Pay	7,518	0	0	0
Total Personnel Services	\$ 1,597,335	\$ 1,690,927	\$ 1,665,291	\$ 1,844,159
MATERIALS AND SUPPLIES				
City Computer Svc Equipment	\$ 1,886	\$ 5,000	\$ 5,000	\$ 4,000
Supplies - Outside	4,479	4,000	5,330	4,000
Outside Postage	1,929	0	137	100
Materials and Supplies	13,514	12,000	7,048	11,000
Outside Equipment Repair/Maintenance	0	300	300	0
Legal Contingency	55,711	150,000	176,972	150,000
Accounting/Auditing/Cons	0	35,000	15,000	0
Outside Phone/Communications	2,379	5,000	3,531	2,500
Seminars/Training/Education	0	10,000	5,950	13,000
Misc Professional Services	172,965	620,000	325,317	190,000
Travel Expense	64,138	100,000	40,534	75,000
Unreported Travel	4,930	0	(4,592)	0
Mileage	749	1,000	2,363	2,000
Contribution to Education Program	0	0	39,930	0
Misc Services and Charges	2,109	2,000	1,992	2,000
Catering	9,997	10,000	9,938	10,000

City Council • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Total Materials and Supplies	\$ 334,786	\$ 954,300	\$ 634,749	\$ 463,600
TRANSFERS OUT				
Trans out to HUB Community Impact Fund	\$ 0	\$ 0	\$ 0	\$ 250,000
Total Transfers Out	\$ 0	\$ 0	\$ 0	\$ 250,000
TOTAL EXPENDITURES	\$ 1,932,121	\$ 2,645,227	\$ 2,300,040	\$ 2,557,759
NET EXPENDITURES	\$ 1,932,121	\$ 2,645,227	\$ 2,300,040	\$ 2,557,759

City Council

The powers and duties of the City Council are prescribed for by State law, the Charter, and Ordinances of the City of Memphis. In carrying out the duties of their office, the City's council members adopt legislation which promotes the health, safety, and welfare of the citizens of this community and work to support the City's economic vitality.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,597,335	\$ 1,690,927	\$ 1,665,291	\$ 1,844,159
Materials and Supplies	334,786	954,300	634,749	463,600
Transfers Out	0	0	0	250,000
Total Expenditures	\$ 1,932,121	\$ 2,645,227	\$ 2,300,040	\$ 2,557,759
NET EXPENDITURES	\$ 1,932,121	\$ 2,645,227	\$ 2,300,040	\$ 2,557,759
Authorized Complement				27

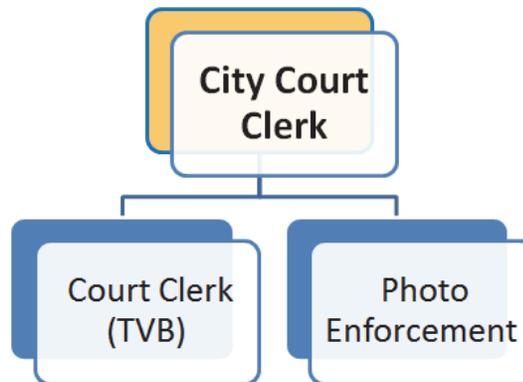


CITY COURT CLERK

Mission Statement

Efficiently handle and process city summons, citations, and ordinance violations while accurately and professionally maintaining records pertaining to the Municipal Court for the City of Memphis.

Organization Structure



Services

The City Court Clerk's Office maintains all the records pertaining to the office and the courts. The City Court Clerk's Office collects fines and fees owed for traffic violations and provides outstanding ticket information to the State and other departments. The City Court Clerk is responsible for providing three divisions of the City Court with dockets for the purpose of citizens hearings in open court. The Office of the City Court Clerk manages the operation of the Traffic Violations Bureau.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 3,451,956	\$ 3,338,604	\$ 3,129,426	\$ 3,023,490
Materials and Supplies	2,545,658	2,743,341	2,772,088	2,668,341
Capital Outlay	65,074	50,000	54,350	50,000
Service Charges	35,843	28,156	28,156	28,156
Total Expenditures	\$ 6,098,532	\$ 6,160,101	\$ 5,984,020	\$ 5,769,987
Total Revenues	\$ (3,926,328)	\$ (3,100,000)	\$ (3,471,191)	\$ (3,100,000)
NET EXPENDITURES	\$ 2,172,204	\$ 3,060,101	\$ 2,512,829	\$ 2,669,987

Authorized Complement	57
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Performance Highlights

- Continued DMV queries for parking citations, which improved notification to violators
- Updated payment process to allow citizens to make payments up to 11:59 P.M., the day before court
- Opened an additional satellite office- Appling Farms
- Added an additional communication letter to notify citizens of outstanding balances

Issues & Trends

To be more innovative with services provided to the citizens of Memphis, the City Court Clerk’s Office continuously explores additional payment plans and programs.

Speed cameras will increase safety on Memphis streets. This program will result in a significant reduction of speeding in school zones.

City Court Clerk • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,917,567	\$ 2,334,972	\$ 1,629,230	\$ 2,037,674
Holiday Salary Full Time	117,606	0	113,588	0
Vacation Leave	147,718	0	122,162	0
Bonus Leave	9,558	0	9,517	0
Sick Leave	161,442	0	177,203	0
Overtime	311	0	71	0
Out of Rank Pay	0	0	5,147	0
Longevity Pay	2,099	0	1,957	0
PTO Final Pay	0	0	24,077	0
Pension	134,660	82,873	122,976	131,629
Social Security	10,391	2,346	15,713	2,346
Pension ADC	342,853	324,386	263,346	248,586
Group Life Insurance	5,420	6,651	4,597	5,630
Unemployment	4,320	4,400	4,400	3,840
Medicare	34,641	39,418	33,275	35,094
Long Term Disability	8,397	7,272	6,990	6,318
Health Insurance - Value PPO	2,148	0	0	0
Health Insurance - Premier	111,822	122,988	109,276	126,276
Benefits Adjustments	0	9,175	0	9,920
Health Insurance - Local Plus Plan	270,498	260,124	227,497	256,176
Salaries - Part-Time/Temporary	167,590	144,000	253,429	160,000
On-the-job injury	515	0	4,975	0
Bonus Pay	2,400	0	0	0
Total Personnel Services	\$ 3,451,956	\$ 3,338,604	\$ 3,129,426	\$ 3,023,490
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 0	\$ 567	\$ 567	\$ 567
Info Sys Phone/Communication	0	824	824	824
City Shop Fuel	0	228	228	228
City Computer Svc Equipment	793	13,105	13,105	13,105
City Telephone/Communications	220	3,000	3,000	0
Printing - Outside	15,154	30,140	30,140	30,140
Supplies - Outside	15,609	17,348	17,348	17,348
Document Reproduction - Outside	0	1,000	1,105	1,000
Outside Postage	0	2,500	2,500	2,500
Materials and Supplies	3,137	6,500	6,600	6,500
Miscellaneous Expense	0	0	27,819	0
Outside Equipment Repair/Maintenance	9,321	9,000	9,000	9,000
Outside Phone/Communications	2,374	10,000	10,000	13,000
Security	27,853	25,334	25,334	25,334

City Court Clerk • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Photography	0	500	500	500
Seminars/Training/Education	2,868	7,000	7,000	7,000
Misc Professional Services	2,465,002	2,603,295	2,603,295	2,528,295
Travel Expense	178	10,000	10,000	10,000
Unreported Travel	848	0	723	0
Mileage	0	1,000	1,000	1,000
Misc Services and Charges	2,301	2,000	2,000	2,000
Total Materials and Supplies	\$ 2,545,658	\$ 2,743,341	\$ 2,772,088	\$ 2,668,341
CAPITAL OUTLAY				
Equipment	\$ 65,074	\$ 50,000	\$ 54,350	\$ 50,000
Total Capital Outlay	\$ 65,074	\$ 50,000	\$ 54,350	\$ 50,000
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 35,843	\$ 28,156	\$ 28,156	\$ 28,156
Total Service Charges	\$ 35,843	\$ 28,156	\$ 28,156	\$ 28,156
TOTAL EXPENDITURES	\$ 6,098,532	\$ 6,160,101	\$ 5,984,020	\$ 5,769,987
FINES AND AND FORFEITURES				
Court Fees	\$ (436)	\$ 0	\$ 136	\$ 0
Court Costs	0	0	223	0
Fines & Forfeitures	3,805,336	3,000,000	3,466,482	3,000,000
Delinquent Collection Fees	0	100,000	0	100,000
Total Fines and and Forfeitures	\$ 3,804,900	\$ 3,100,000	\$ 3,466,841	\$ 3,100,000
OTHER REVENUES				
Sale of Reports	\$ 6,115	\$ 0	\$ 3,550	\$ 0
Recovery of Prior Year Expense	115,313	0	800	0
Total Other Revenues	\$ 121,428	\$ 0	\$ 4,350	\$ 0
TOTAL REVENUES	\$ (3,926,328)	\$ (3,100,000)	\$ (3,471,191)	\$ (3,100,000)
NET EXPENDITURES	\$ 2,172,204	\$ 3,060,101	\$ 2,512,829	\$ 2,669,987

City Court Clerk & TVB

The City Court Clerk Division maintains all records pertaining to the office and the courts and manages the operation of the Traffic Violations Bureau. The Clerk's office collects fees and fines owed for traffic violations and provides outstanding ticket information to the State and other departments. The Clerk is responsible for providing three divisions of the City Court with dockets for the purpose of citizens' hearings in open court.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 3,273,694	\$ 3,173,248	\$ 2,965,186	\$ 2,851,411
Materials and Supplies	207,447	276,055	304,802	201,055
Capital Outlay	788	0	4,350	0
Service Charges	35,843	28,156	28,156	28,156
Total Expenditures	\$ 3,517,773	\$ 3,477,459	\$ 3,302,494	\$ 3,080,622
Total Revenues	\$ (120,992)	\$ 0	\$ (54,709)	\$ 0
NET EXPENDITURES	\$ 3,396,781	\$ 3,477,459	\$ 3,247,785	\$ 3,080,622
Authorized Complement				54

Automated Photo Enforcement

Red Light Cameras are a proven tool that increase safety on Memphis streets. This program has resulted in a significant reduction of dangerous collisions at intersections.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 178,262	\$ 165,356	\$ 164,240	\$ 172,079
Materials and Supplies	2,338,211	2,467,286	2,467,286	2,467,286
Capital Outlay	64,286	50,000	50,000	50,000
Total Expenditures	\$ 2,580,759	\$ 2,682,643	\$ 2,681,526	\$ 2,689,365
Total Revenues	\$ (3,805,336)	\$ (3,100,000)	\$ (3,416,482)	\$ (3,100,000)
NET EXPENDITURES	\$ (1,224,578)	\$ (417,358)	\$ (734,956)	\$ (410,635)

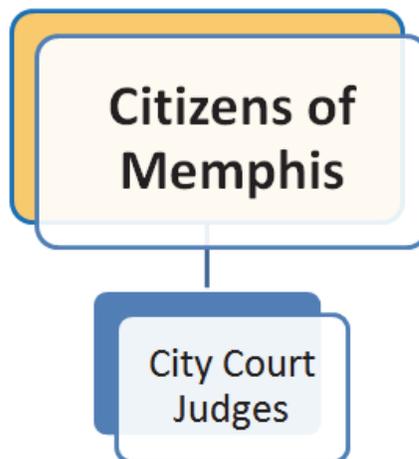
Authorized Complement	3
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CITY COURT JUDGES

Mission Statement

To adjudicate all traffic violations, various disputes, and violations of City ordinances by operating three divisions of City Court.

Organization Structure



Services

The City Court Judges fairly and impartially hear and decide all cases that are presented concerning Municipal Code violations. The Judges strive to decide all cases in a timely manner. The City Court Judges maintain their professional credentials through continual development activities, such as professional conferences and continuing education.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 582,822	\$ 735,095	\$ 793,266	\$ 755,394
Materials and Supplies	47,845	53,500	44,708	53,500
Total Expenditures	\$ 630,666	\$ 788,595	\$ 837,974	\$ 808,894
Total Revenues	\$ 0	\$ 0	\$ (26,425)	\$ 0
NET EXPENDITURES	\$ 630,666	\$ 788,595	\$ 811,549	\$ 808,894
Authorized Complement				5

City Court Judges • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 459,637	\$ 604,376	\$ 554,427	\$ 610,750
Holiday Salary Full Time	22,563	0	30,235	0
Vacation Leave	4,004	0	3,864	0
Bonus Leave	792	0	851	0
Sick Leave	1,858	0	1,506	0
PTO Final Pay	0	0	65,385	0
Pension	22,098	20,521	30,893	38,172
Pension ADC	12,919	62,978	51,055	54,493
Group Life Insurance	1,337	1,652	903	1,669
Unemployment	400	400	400	400
Medicare	6,827	9,670	9,425	9,161
Long Term Disability	1,614	1,813	1,696	1,832
Health Insurance - Premier	45,772	46,632	42,626	46,200
Benefits Adjustments	0	(12,948)	0	(12,948)
Health Insurance - Local Plus Plan	0	0	0	5,664
Bonus Pay	3,000	0	0	0
Total Personnel Services	\$ 582,822	\$ 735,095	\$ 793,266	\$ 755,394
MATERIALS AND SUPPLIES				
City Computer Svc Equipment	\$ 284	\$ 1,000	\$ 1,000	\$ 1,000
Pers Computer Software	450	600	0	600
City Telephone/Communications	0	3,500	0	0
Supplies - Outside	7,718	7,500	7,500	7,500
Document Reproduction - Outside	0	500	0	500
Clothing	0	500	0	500
Outside Postage	127	300	300	300
Miscellaneous Expense	0	300	300	300
Outside Phone/Communications	4,184	2,500	5,748	6,000
Seminars/Training/Education	4,350	4,800	4,800	4,800
Misc Professional Services	5,742	8,000	5,000	8,000
Travel Expense	21,851	16,000	14,060	16,000
Unreported Travel	(1,584)	0	0	0
Dues/Memberships/Periodicals	4,724	8,000	6,000	8,000
Total Materials and Supplies	\$ 47,845	\$ 53,500	\$ 44,708	\$ 53,500
TOTAL EXPENDITURES	\$ 630,666	\$ 788,595	\$ 837,974	\$ 808,894
OTHER REVENUES				
Recovery Of Prior Year Expense	\$ 0	\$ 0	\$ 26,425	\$ 0

City Court Judges • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Total Other Revenues	\$ 0	\$ 0	\$ 26,425	\$ 0
TOTAL REVENUES	\$ 0	\$ 0	\$ (26,425)	\$ 0
NET EXPENDITURES	\$ 630,666	\$ 788,595	\$ 811,549	\$ 808,894

City Court Judges

Hear and decide all cases that are presented concerning Municipal Code violations.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 582,822	\$ 735,095	\$ 793,266	\$ 755,394
Materials and Supplies	47,845	53,500	44,708	53,500
Total Expenditures	\$ 630,666	\$ 788,595	\$ 837,974	\$ 808,894
Total Revenues	\$ 0	\$ 0	\$ (26,425)	\$ 0
NET EXPENDITURES	\$ 630,666	\$ 788,595	\$ 811,549	\$ 808,894
Authorized Complement				5

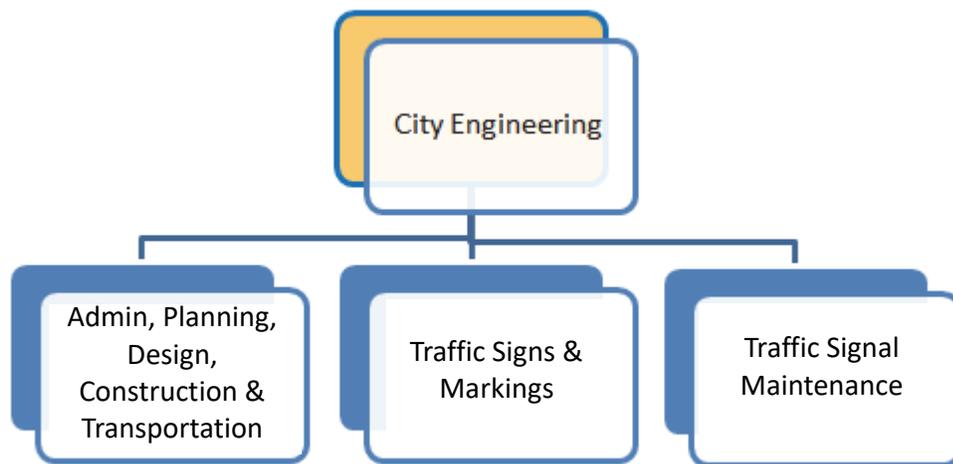


CITY ENGINEERING

Mission Statement

Improving the quality of life and safety for Memphis citizens by providing exceptional engineering services through civil design, land development, and traffic operations.

Organization Structure



Services

The Division of Engineering provides planning, design and construction administration to constantly improve and expand the City's infrastructure. The Division designs and manages the construction of all the City's capital projects. Engineering staff reviews all private development proposals to ensure the required public improvements are included.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 7,833,922	\$ 8,056,959	\$ 8,148,251	\$ 8,251,985
Materials and Supplies	3,413,775	4,086,197	4,102,967	4,570,108
Capital Outlay	66,568	85,000	85,000	85,000
Expense Recovery	(3,480,566)	(4,185,300)	(4,185,300)	(4,185,300)
Service Charges	82,509	41,000	90,000	75,000
Total Expenditures	\$ 7,916,208	\$ 8,083,856	\$ 8,240,918	\$ 8,796,793
Total Revenues	\$ (779,891)	\$ (1,120,763)	\$ (2,761,738)	\$ (1,755,763)
NET EXPENDITURES	\$ 7,136,317	\$ 6,963,093	\$ 5,479,180	\$ 7,041,030
Authorized Complement				116

Performance Highlights

The City Engineering Division is a key aspect of improving the quality of life for all citizens of Memphis. Engineering is responsible for ensuring that projects are properly planned, designed, and constructed for Memphians in a timely, cost-efficient manner. The division has a variety of departments that work to improve and expand the City’s infrastructure, manage the design and construction of the City’s capital projects, and review private development proposals to ensure the required standards, codes, and safety procedures are being followed for public safety. This year, Engineering has continued its service to Memphis through public outreach initiatives which concentrate on the youth, public safety, good government, jobs, and neighborhoods.

Traffic Engineering

Traffic Engineering is a key element in the safety and quality of life within the Memphis city limits. The department designs, operates, and provides maintenance supervision services for all permanent and temporary traffic control devices within the public rights-of-way. This year, Traffic Engineering continued its service by completing the following:

- Improved the traffic signal at the intersection of Poplar at Cleveland to allow protected left turn movements from all directions
- Improved the traffic signal at the intersection of Macon at Whitten to allow protected left turn movements from the EB and SB directions
- Installed rapid flashing beacons at the intersection of Front at Gayoso to improve pedestrian safety near the AutoZone Headquarters
- Improved the traffic signal at the intersection of Austin Peay at New Covington Pike to allow protected left turn movements from all directions
- Installed a new traffic signal at the intersection of Georgia at Riverside

- Installed a new traffic signal at the intersection of Holmes at Tchulahoma
- Installed flashing beacons on Cordova Rd near Cordova Club Rd. to improve safety for motorists traveling through the roadway curve in this area
- Completely modernized (i.e. re-constructed) the traffic signal at the intersection of Adams at Danny Thomas, Chelsea at Thomas, and Washington at Danny Thomas
- Established the first railroad quiet zones in the City of Memphis along sections of Southern Ave
- Completed RR safety improvements near the intersection of Shelby Dr. at Tuggle and Person at Castalia
- Coordinated with Shelby County to complete a project that extended the City of Memphis ITS Network on Jackson from Hollywood to Whales
- Coordinated with Shelby County to complete projects that extended the City of Memphis ITS Networks as follows:
 - Winchester from Germantown Rd. to Ave. of Commerce
 - Elvis Presley from Holmes to Shelby Dr.
 - Stage Rd. from Jackson to Covington Pike
 - Third St. from Mitchell to MLK
- Installed 498 Curb Ramps

Bike-Ped Highlights

- National Recognition: This year, Memphis was rated the 32nd most bicycle-friendly city in the country, an impressive jump from 64th place just two years ago. Memphis was also rated the “Quickest Accelerating” City nationally in terms of bicycle culture and infrastructure
- Shared Mobility: We facilitated the successful launch of bike share and scooter share in Memphis, collectively bringing nearly 2,000 shared mobility vehicles to Memphis
- Neighborhood Collaboration: Leveraging private grant funds, we worked with residents in South Memphis to install temporary traffic calming devices that were novel for Memphis and one for the U.S. Volunteers from the neighborhood, as well as students and teachers from Ida B. Wells Academy, helped install the project. Over the one-month demonstration, we collected data and public input, which was used to guide development of permanent improvements now under design
- Bike to Work: We led a City-wide effort to encourage bicycling to work on May 17th, National Bike to Work Day. Over 300 residents participated in the day’s programming which was made possible mostly through private donations and sponsorships

Signs and Markings

The Signs and Markings Department installs and maintains proper signage and pavement markings for both vehicular traffic and pedestrians. They aide in providing safety measures and requirements that are necessary for Memphians to operate safely within the city limits. This year the department completed the following:

- Installed 218 high-visibility crosswalks thermoplastic
- Lane miles re-stripped – 1,358.99
- Traffic signs replaced – 15,271
- Designed and made ADA signs for city buildings
- Replaced Raised Pavement Markers (RPMs) – 1,229

- Started sign cleanup projects – Vollintine, Mclean, N. Parkway, Summer, A.W. Willis & Park Ave.

Traffic Signal Maintenance

Traffic Signal Maintenance is responsible for maintaining the following which makes up the City of Memphis Traffic Signal System:

- Signalized intersections: 788
- Flashers (intersections, crosswalks, fire stations): 84
- School flashers: 167
- Hawk pedestrian crossing signals: 3
- RRFB controlled crosswalks: 23 (46 Units)
- Bluetooth detection units: 78

These safety measures aide in keeping the pedestrians, motorists and goods moving by maintaining existing traffic signals and installing new signals at intersections throughout the City. Through the first eleven months of the year, Traffic Signal Maintenance completed the following:

- Planned maintenance actions: 650
- Count down pedestrian signal installations: 28
- Total maintenance actions (maintenance ticket generated): 6317
- Underground locate actions performed (maintenance ticket generated): 2441

Survey

This year, the Survey Service Center has completed over 75 survey projects, including drainage studies, design surveys, sewer as-built plans, drainage as-built plans, and construction staking projects. They have established 40 new benchmarks using a consulting firm to do the field work with the oversight remaining with the Survey Manager. They have created a Benchmark GIS System that currently has over 250 benchmarks. When completed, these will be available online. They have participated in the Salvation Army Angel Tree program and the MIFA Food Bank Drive.

Sewer

The Sewer department provides quality and timely sewer design services, plan review, capacity analysis, and maintains accurate sewer plan records so that sanitary sewer services can be provided to new developments. These duties provide an important base for the growth and development of new neighborhoods and businesses.

- One sewer extension project has been bid this calendar year and it is constructed
- One project is designed in-house while waiting for easements to be bid
- Two sewer relocation projects due to conflict with the TDOT projects have been designed and submitted to TDOT. These projects will be bid by TDOT (Move- in to TDOT project). One of them is designed in house and the other one designed by an engineering firm
- The department prepared plan and profile (in-house) for a “20” Nonconnah Force Main Relocation at Cherry Road that is under construction by City environmental maintenance

- The department reviewed ten sanitary sewer easement projects for SARP10 and the Administrator of Environmental Construction. Eight of these are approved by City Engineering and have been sent to the real estate department for acquisition
- The department reviewed eighteen TDOT projects during this year for a conflict with the existing sewer

Land Development

The Land Development Department (LDD) is responsible for insuring that all private development within the City integrates properly with the City's infrastructure, including roads, sewer, and storm water drainage. This effort results in numerous plan reviews being performed by the LDD. Submitted plans are marked up and/or commented on and returned to the developer for revision electronically via a "SharePoint" cloud. The LDD experienced a 100%+ increase in plan reviews this year, with over 1,200 reviews being performed, compared to 542 reviews being performed in FY18.

The LDD is also leading the efforts in establishing a Small Cell 5G network throughout the City. This effort involves reviewing and approving hundreds of permits to install 5G Nodes throughout the City. By the end of FY19, the LDD will have approved permits for over 200 5G Nodes in the City.

LDD is participating in the City's Urban Fellow Program again this year. A sophomore mechanical engineer student at Mississippi State University, is assigned to the Land Development Department. He has been tasked with creating an electronic tracking and filing system for all closed out public improvement contracts, street cut permits, and monitoring well permits. The Urban Fellow will also be entering all approved, private, fiber optic cable installations within the City's ROW into the Information System's GIS platform.

Building Design and Construction

Building Design and Construction (BD&C) is responsible for providing quality engineering and architectural services in support of City facilities building projects. BD&C project managers manage CIP projects for City facilities in a timely and cost-effective manner. These projects play a huge part in the development and growth of Memphis. From playgrounds and libraries that cater to the youth in the City, to police stations that manage public safety, each project adds an important piece to our service to Memphis citizens.

Along with managing City projects, the department contributed to Junior Achievement, Feed the Need, United Way, and Angel Tree. BD&C also collaborated with mapping and hosted one of their summer youth interns. The intern worked in the BD&C flat file room, filing and organizing the City's building plans.

Mapping Department

The Mapping Department has over a million infrastructure related engineering records – which are maintained and researched by the department. To support the initiatives of community service, the Mapping department has contributed the following this year:

Special Projects Research with GIS Analysis, Support, and Maps: The Mapping Department provided GIS analysis and mapping support for several high-profile projects, (e.g., Loews Hotel; New Brooks Museum; De-Annexations; Sam Cooper Blvd.; Convention Center Expansion project; etc.) including researching, scanning, and sending thousands of mapping records.

Customer Service Information Requests: During 2019, the Mapping staff has researched and answered more than a thousand "External & Internal" infrastructure related information requests (e.g., Sanitary Sewers; Street Plan & Profiles; Grading & Drainage; Off-Street Drainage; ROW; SAC; Easements; Unrecorded Plats; etc.).

Community Involvement / Charity Work: Our GIS Technical Sr. Analyst represents the Engineering Mapping Department in the “Mentor Memphis Program” by mentoring his 3rd young man from Youth Villages. The Sr. Analyst was nominated for the Grizzlies Mentor Memphis – “Mentor of the Year Award” and was a top 3 finalist for the Memphis Metro Region. The Sr. Analyst continues to be recognized as the most active and dedicated City of Memphis Government mentor. Mapping staff members also actively participate in each of the various City fund-raising initiatives (e.g., Operation Feed; United Way; Angel Tree Program; etc.).

Summer Youth Interns: For the past 12 years, the Mapping Department continues to represent the Engineering Division by taking the leadership role of working with the MAPS Summer Youth Internship Program. This 6-week initiative includes mentoring; daily supervision; designating work assignments; time sheets & payroll; and external field trips (e.g., Sewer Treatment Plant; Real Time Crime Center; Signs & Markings; etc.).

Construction Inspections

Construction Inspections work on the City’s behalf to protect the public’s interest by inspecting all construction activities within public rights-of-way and easements. This year, the Department completed the following objectives:

- 437 curb ramps have been constructed to meet current ADA requirements
- 27 of 30 streets have been milled, resurfaced, and striped
- Tchulahoma street improvement was completed and on budget
- 1046 Mayor’s citizen service center requests were investigated and responded to
- All 20 inspections were certified as field technicians by TDOT
- All 20 inspections were certified as CEI (Construction, Engineering, Inspection) by TDOT
- All 20 inspectors were certified in confined space by the City
- 9 railroad crossing were repaired and surfaced
- 584 sidewalk notices were mailed to property owners
- 17 property owners qualified under sidewalk assistance and have had their sidewalk repaired
- 170 property owners were cited to environmental court. The city has received 50 judgments to repair sidewalks and place tax liens against owners. Ninety-nine (99) other property owners repaired sidewalk after being court ordered

Civil Engineering

Civil Engineering is responsible for providing Memphis with timely and quality engineering services in the design of Capital Improvement Program for roadway, drain, and bridge construction projects and the review of private developments to protect the safety of the public. This year, civil engineering has focused on several aspects of service. The following are projects, youth initiatives, and improvement plans that were facilitated by Civil Engineering:

Poplar Avenue Widening Project - This project was initiated to widen the Poplar Avenue corridor, providing an additional westbound travel lanes, from Interstate 240 to the intersection of South Yates Road. This widening project, in conjunction with the Tennessee Department of Transportation MemFix4 bridge repair project, which expanded the bridge to accommodate a third travel lane, has the goal of mitigating congestion and reducing travel times throughout this heavily traveled corridor in Memphis. The Civil Design Department completed the design and executed the construction of Phase I and Phase II of this three-phase project. Using

only internal forces, the department was able to compress and expedite a typical multi-year design process into an approximate 8-month schedule. A coordinated construction effort by the contractor allowed for a minimal impact to the traveling public and completed construction in less than 6 months. The Civil Design Department was able to complete Phase I and Phase II design and construction in less than 12 months. This widened section has already shown reductions in congestion. Completion of Phase III of this project is currently under design and construction is estimated to be completed within 1 year.

Gayoso Bayou at Wendy's Box Culvert Replacement Project - This project was to replace an existing drainage structure consisting of brick retaining walls with a concrete slab and beam superstructure. The structure ran under the Wendy's parking lot and the location of the building constrained the working area, so Wendy's agreed to shut down for 120 days beginning August 1st to complete the construction. There were several unknowns which complicated the project as the existing brick walls were over 100 years old and there were no original construction plans on record to document wall thickness and foundation configuration. The Contractor, Bell and Associates, was required to shore up the walls to prevent movement and ensure that the Wendy's building would not be damaged. There were also utilities to the building which had to be removed and replaced after construction. Bell and Associates completed the project by the end of November, successfully meeting contract requirements.

Brook Road Over Days Creek Bridge Repair - This bridge was damaged by a fire in 2004. The fire occurred under the west approach span and severely damaged the beam, slab, and the pile bent substructure. Because of the damage, the bridge was rated in poor condition and a load limit was placed on the bridge as a precautionary measure. A federal STP grant was applied for and accepted which, under federal guidelines, is an 80/20 matching funds grant. The bridge is located next to the MATA terminal which will always be required in the phase of construction to keep Brooks Road open to traffic. The Contractor, Dement Construction, completed the project in a successful manner. Problems during the construction arose when it was discovered that the fire caused more damage than originally anticipated. This increased costs and lengthened the project time, but we were able to obtain the additional funds from the State and successfully complete the project.

Civil Engineering Interns - This spring and summer, the Civil Design Department hosted several interns. They received three Urban Fellowship Interns who are college students studying engineering or related degrees, and one high school student who will soon be attending UT Martin to study mechanical engineering. These interns were very helpful as the Civil Design Department went through major renovations this year which reduced office space and required transitioning the filing system from mainly paper files to electronic. The interns also helped move equipment around during renovations as they transitioned into their new office. Finally, they were also able to go on several field trips to look at sites during construction and how projects are built.

Orleans Drainage Improvements - This project was designed and constructed to mitigate street and resident flooding that had been occurring over a period. Survey performed the field data collection and through analysis and design, construction was completed in about 1 to 2 months.

Jack Carley Causeway Drainage Improvements - This project was designed and constructed to replace a drainage system by re-routing to improve drainage conveyance and to repair roadway settlement in a highly trafficked area. The survey was performed and the data were used in the design of the project. The project was constructed and completed in about one month. It has been 3 months since the construction and there have been no signs of any roadway settlement or flooding complaints.

Issues & Trends

Engineering is committed to serve Memphis by providing exceptional engineering services and aiding in initiatives that improve the quality of life for all Memphians. Each year, the Engineering Division supports the City's efforts to combat poverty and be a beacon of hope within our growing community; by helping with organizations like United Way, Angel Tree, Feed the Need, and Junior Achievement. The division will continue these efforts of community involvement and provide services that help to grow and improve our community.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
ADMINISTRATION					
Review and return land development plan submittals to developers within 10 working days of submission	72%	85%	90%	92%	Government
Number of plan reviews performed monthly	43	45	101	100	Government
Cumulative average time to execute all construction contracts after the bid opening	122	110	130	120	Government
Review private development sewer drawings within 7 calendar days	67%	80%	90%	92%	Government
Cumulative number of drainage design projects initiated annually	5	10	8	10	Government
Cumulative number of drainage design projects completed annually	0	2	5	3	Government
Cumulative number of months until a decision is reached (approval/rejection) on speed hump requests	11	6	22	12	Government
Cumulative number of months between approval of a speed hump request and installation	0	5	8.9	6	Government
SIGNS AND MARKINGS					
% of curb ramps in the city that are ADA compliant	65%	69%	66%	69%	Public Safety
Number of traffic signs repaired/installed annually	11,739	12,000	16,517	13,000	Public Safety
% of city streets re-striped annually	42%	50%	57%	57%	Public Safety
SIGNAL MAINTENANCE					
Complete preventative maintenance on 100% of traffic signals (998) annually	57%	60%	65%	65%	Public Safety
% of down/malfunctioning traffic signals responded to within 24 hours	100%	100%	100%	100%	Public Safety
% of signal systems installed/modified within 2 months of assignment	22%	50%	67%	67%	Public Safety
% of intersections with pedestrian countdown signals	15%	18%	20%	22%	Public Safety

* Some figures are approximate. In these cases, the reporting for FY19 was not complete before production of the budget book.

City Engineering • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,864,704	\$ 6,457,382	\$ 5,430,871	\$ 6,671,744
Holiday Salary Full Time	292,359	0	310,208	0
Vacation Leave	421,358	0	488,655	0
Bonus Leave	48,424	0	46,955	0
Sick Leave	318,951	0	261,912	0
Overtime	387,354	141,200	188,408	141,200
Out of Rank Pay	15,290	35,757	35,757	35,757
Longevity Pay	6,497	0	6,734	0
Shift Differential	10,246	12,360	12,360	12,360
PTO Final Pay	43,340	91,000	91,000	101,000
Pension	322,338	244,159	401,754	382,432
Social Security	5,872	0	4,759	0
Pension ADC	631,593	832,403	674,808	592,922
Group Life Insurance	14,595	17,054	17,168	16,818
Unemployment	8,560	8,720	8,720	8,720
Medicare	89,217	97,526	97,526	95,887
Long Term Disability	20,405	18,234	18,234	18,782
Health Insurance - Value PPO	7,734	0	0	0
Health Insurance - Premier	487,457	461,544	461,544	445,152
Benefits Adjustments	0	63,540	0	11,768
Health Insurance-Local Plus Plan	356,438	378,780	378,780	477,144
Salaries - Part-Time/Temporary	94,341	164,800	167,117	207,800
On-the-job injury	30,422	32,500	41,473	32,500
Bonus Pay	21,900	0	0	0
Expense Recovery - Personnel	(665,471)	(1,000,000)	(996,492)	(1,000,000)
Total Personnel Services	\$ 7,833,922	\$ 8,056,959	\$ 8,148,251	\$ 8,251,985
MATERIALS AND SUPPLIES				
Document Reproduction - City	\$ 4,913	\$ 0	\$ 0	\$ 0
City Storeroom Supplies	3,523	4,640	4,640	4,640
City Shop Charges	241,964	245,713	247,392	250,627
City Shop Fuel	106,187	118,999	118,999	121,974
City Computer Svc Equipment	5,435	7,230	7,230	37,230
City Telephone/Communications	0	23,310	0	0
Printing - Outside	72	820	793	820
Supplies - Outside	25,994	37,858	37,858	36,958
Hand Tools	18,118	11,000	11,000	11,000
Clothing	25,806	30,533	30,600	30,533
Household Supplies	41	0	0	0
Safety Equipment	11,188	11,365	11,365	11,365

City Engineering • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Drafting/Photo Supplies	299	1,000	1,000	0
Outside Postage	57	1,575	1,661	1,575
Paints Oils & Glass	557,190	400,000	400,000	400,000
Steel & Iron Products	108,723	150,000	150,000	150,000
Pipe Fittings & Castings	5,447	7,000	7,000	7,000
Lime Cement & Gravel	815	1,000	1,118	1,000
Materials and Supplies	168,085	324,047	324,047	324,047
Maintenance Traffic Signal System	14,634	200,000	200,000	240,000
Outside Vehicle Repair	3,114	4,840	4,840	4,840
Outside Equipment Repair/Maintenance	58,993	57,029	57,029	55,029
Internal Repairs and Maintenance	182,950	228,694	230,392	228,694
Advertising/Publication	3,673	1,000	1,000	1,000
Outside Phone/Communications	22,425	10,500	25,070	32,310
Janitorial Services	6,267	8,000	8,330	8,000
Seminars/Training/Education	25,122	41,711	41,711	37,911
Misc Professional Services	944,146	980,650	993,300	1,280,650
Travel Expense	4,750	3,750	4,919	4,750
Unreported Travel	(444)	400	238	400
Mileage	142,232	188,351	188,351	188,351
Utilities	194,072	180,608	180,608	195,608
Insurance	63,895	51,296	57,454	55,818
Claims	2,700	300,000	77,479	300,000
Lawsuits	0	23,630	0	23,630
Dues/Memberships/Periodicals	6,550	13,648	15,276	13,348
Radio Trunking Lease	0	2,000	2,000	2,000
Misc Services and Charges	172,142	410,000	521,848	535,000
Urban Art Maintenance	17,720	35,000	35,000	35,000
Equipment Rental	326,100	0	163,050	0
Expense Recovery - M & S	(61,122)	(31,000)	(59,632)	(61,000)
Total Materials and Supplies	\$ 3,413,775	\$ 4,086,197	\$ 4,102,967	\$ 4,570,108
CAPITAL OUTLAY				
Prod/Constr/Maint Equipment	\$ 37,805	\$ 44,000	\$ 44,000	\$ 44,000
Equipment	28,763	41,000	41,000	41,000
Total Capital Outlay	\$ 66,568	\$ 85,000	\$ 85,000	\$ 85,000
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (3,480,566)	\$ (4,185,300)	\$ (4,185,300)	\$ (4,185,300)
Total Expense Recovery	\$ (3,480,566)	\$ (4,185,300)	\$ (4,185,300)	\$ (4,185,300)

City Engineering • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 82,509	\$ 41,000	\$ 90,000	\$ 75,000
Total Service Charges	\$ 82,509	\$ 41,000	\$ 90,000	\$ 75,000
TOTAL EXPENDITURES	\$ 7,916,208	\$ 8,083,856	\$ 8,240,918	\$ 8,796,793
LOCAL TAXES				
Fiber Optic Franchise Fees	\$ 0	\$ 350,000	\$ 1,500,000	\$ 800,000
Total Local Taxes	\$ 0	\$ 350,000	\$ 1,500,000	\$ 800,000
LICENSES AND PERMITS				
Sidewalk Permit Fees	\$ 54,620	\$ 88,000	\$ 60,000	\$ 88,000
Total Licenses and Permits	\$ 54,620	\$ 88,000	\$ 60,000	\$ 88,000
CHARGES FOR SERVICES				
Subdivision Plan Inspection Fee	\$ 186,046	\$ 90,000	\$ 170,000	\$ 170,000
Street Cut Inspection Fee	190,012	250,000	250,000	250,000
Traffic Signals	217,297	200,000	200,000	200,000
Parking Meters	303	0	0	0
Signs-Loading Zones	34,745	15,000	37,500	15,000
Arc Lights	3,478	4,000	4,000	4,000
Rental Fees	0	0	200,000	200,000
MLG&W Rent	2,200	2,400	2,400	2,400
Subdivision Development Fees	13	0	5,475	0
Total Charges for Services	\$ 634,094	\$ 561,400	\$ 869,375	\$ 841,400
STATE GRANTS				
St TN Highway Maint Grant	\$ 62,687	\$ 95,000	\$ 0	\$ 0
Total State Grants	\$ 62,687	\$ 95,000	\$ 0	\$ 0
OTHER REVENUES				
Sale Of Reports	\$ 6,739	\$ 26,363	\$ 26,363	\$ 26,363
Subdivision Sidewalk Fees	21,237	0	6,000	0
Recovery Of Prior Year Expense	514	0	0	0
Total Other Revenues	\$ 28,490	\$ 26,363	\$ 32,363	\$ 26,363
TRANSFERS IN				
Oper Tfr In - State Street Aid	\$ 0	\$ 0	\$ 300,000	\$ 0
Total Transfers In	\$ 0	\$ 0	\$ 300,000	\$ 0
TOTAL REVENUES	\$ (779,891)	\$ (1,120,763)	\$ (2,761,738)	\$ (1,755,763)
NET EXPENDITURES	\$ 7,136,317	\$ 6,963,093	\$ 5,479,180	\$ 7,041,030

Administration

Provides timely and quality engineering services in the design of public works projects and the review of private developments to protect the safety of the public.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 3,513,745	\$ 3,666,230	\$ 3,719,422	\$ 3,745,272
Materials and Supplies	1,703,965	1,997,291	1,994,616	2,445,441
Capital Outlay	28,763	41,000	41,000	41,000
Expense Recovery	(905,869)	(4,185,300)	(4,185,300)	(4,185,300)
Service Charges	82,509	41,000	90,000	75,000
Total Expenditures	\$ 4,423,114	\$ 1,560,221	\$ 1,659,738	\$ 2,121,413
Total Revenues	\$ (716,672)	\$ (1,025,763)	\$ (2,460,093)	\$ (1,755,763)
NET EXPENDITURES	\$ 3,706,442	\$ 534,458	\$ (800,356)	\$ 365,649
Authorized Complement				60

Signs & Markings

Provides safety and quality of life improvements within the City of Memphis by installing and maintaining proper signage and pavement markings for both pedestrian and vehicular traffic.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,064,758	\$ 2,182,626	\$ 2,180,008	\$ 2,223,540
Materials and Supplies	940,266	1,014,923	1,045,910	992,033
Capital Outlay	14,758	22,000	22,000	22,000
Expense Recovery	(1,283,092)	0	0	0
Total Expenditures	\$ 1,736,690	\$ 3,219,549	\$ 3,247,918	\$ 3,237,574
Total Revenues	\$ (62,687)	\$ (95,000)	\$ 0	\$ 0
NET EXPENDITURES	\$ 1,674,003	\$ 3,124,549	\$ 3,247,918	\$ 3,237,574
Authorized Complement				28

Signal Maintenance

Traffic Signal Maintenance works to increase the safety of pedestrians, motorists, and goods movement by maintaining existing traffic signals and installing new signals at intersections throughout the City of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,255,419	\$ 2,208,103	\$ 2,248,821	\$ 2,283,173
Materials and Supplies	769,544	1,073,983	1,062,441	1,132,634
Capital Outlay	23,047	22,000	22,000	22,000
Expense Recovery	(1,291,606)	0	0	0
Total Expenditures	\$ 1,756,404	\$ 3,304,086	\$ 3,333,263	\$ 3,437,807
Total Revenues	\$ (532)	\$ 0	\$ (301,645)	\$ 0
NET EXPENDITURES	\$ 1,755,872	\$ 3,304,086	\$ 3,031,618	\$ 3,437,807
Authorized Complement				28

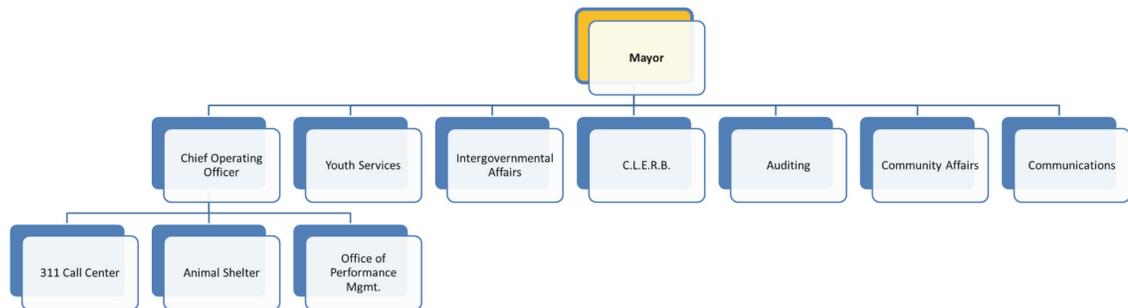


EXECUTIVE

Mission Statement

The mission of the City of Memphis Executive Division is to provide direction, expectations, and the resources necessary to make life better for all Memphians.

Organization Structure



Services

The Executive Division is responsible for providing effective leadership and operational guidelines to all divisions within city government. The Division also provides direct management support for key functional areas through the following services centers: Mayor's Office, Chief Operating Office, the Office of Intergovernmental Affairs, the Office of Communications, the Office of Community Affairs, the Civilian Law Enforcement Review Board, the Office of Youth Services, and Auditing. The Chief Operating Office provides direction and managerial support to the Office of Performance Management, the 311 Call Center, and Memphis Animal Services. All of the services offered through the Executive Division function together to ensure responsive and cost-effective services are delivered to citizens.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 8,452,809	\$ 9,899,189	\$ 9,516,184	\$ 10,265,701
Materials and Supplies	5,287,561	4,252,570	5,541,935	5,067,383
Capital Outlay	1,817,575	0	0	0
Grants and Subsidies	3,046,859	2,850,391	3,570,325	4,006,847
Total Expenditures	\$ 18,604,804	\$ 17,002,150	\$ 18,628,444	\$ 19,339,930
Total Revenues	\$ (2,076,112)	\$ (644,965)	\$ (1,158,631)	\$ (620,000)
NET EXPENDITURES	\$ 16,528,692	\$ 16,357,185	\$ 17,469,813	\$ 18,719,930

Authorized Complement

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Performance Highlights

- The What Works City Silver Certificate was awarded to the City for being a data driven government largely thanks to the efforts of our Office of Performance Management in collaborating with all divisions to create, standardize, and publish key performance indicators which measure the performance of City divisions
- Our Office of Community Affairs conducted 8 Manhood University sessions resulting in 369 men graduating from the program. This Office also launched our first Women Offering Women Support (WOWS) session, targeting women seeking to enhance their skill sets through training and work experience. One hundred fifty (150) criminal records were expunged through programs managed by this office
- Continued to provide meaningful employment and/or soft skills training to approximately 2,400 youth through the City's MPLOY and MAP programs. Ninety-five percent (95%) of graduating seniors from MAP entered the workforce, college, or military service
- Support of the MIFA Emergency Services Program continued in FY19 supporting over 2,000 eligible Memphians with emergency energy/utility/rental or mortgage assistance
- Memphis Animal Services handled 8,384 animals in FY19 with a save rate of 89.6% compared to FY18 where 8,029 were handled with a save rate of 88.4%

Issues & Trends

The citizens of Memphis expect for city government to provide basic services in an efficient and effective manner with crime, blight, and litter identified as key priorities. While delivery of supreme basic services is paramount, youth development and economic growth opportunities continue to be very important to our citizens as well. As a result, the Executive Division's time and resources are directed towards these priorities with laser focus. Commitment to these priorities are reflected in the amount of appropriations allocated to fund strategic projects and initiatives with the greatest impact on service level accountability, public safety, blight elimination, and youth employment.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
CHIEF ADMINISTRATIVE OFFICE					
Average turnaround time for contracts	46 hours	48 hours	48 hours	48 hours	Government
OFFICE OF PERFORMANCE MANAGEMENT					
Achieve What Works Cities Certification	New measure	Silver Certification	Silver Certification	Gold Certification	Government
AUDITING					
# of audit projects completed	8	7	10	7	Government
% of recommendations implemented	50%	100%	75%	100%	Government
# of fraud deterrent activities	7	6	5	6	Government
311 CALL CENTER					
Average time to answer 311 calls (seconds)	55 seconds	35 seconds	28 seconds	35 seconds	Government
Call abandonment rate (%)	15%	10%	15%	10%	Government
ANIMAL SERVICES					
Save rate as calculated by Best Friends NMHP report	88%	90%	89%	90%	Government

* Some figures are approximate. In these cases, the reporting for FY19 was not complete before production of the budget book.

Executive • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,834,037	\$ 6,189,376	\$ 5,398,906	\$ 6,513,980
Holiday Salary Full Time	251,080	0	202,946	0
Vacation Leave	227,620	0	274,776	0
Bonus Leave	39,610	0	43,909	0
Sick Leave	124,631	0	199,668	0
Overtime	181,031	126,000	207,212	159,334
Out of Rank Pay	4,741	6,000	4,000	6,000
Hazardous Duty Pay	59,782	153,500	70,000	62,000
College Incentive Pay	6,216	3,424	6,000	2,134
Longevity Pay	182	0	0	4,000
Shift Differential	6,802	0	4,000	0
Bonus Days	0	0	13,000	0
PTO Final Pay	30,946	10,000	51,052	46,580
Required Special License Pay	1,104	0	1,000	1,000
Pension	286,867	121,508	285,191	393,372
Supplemental Pension	0	0	292	878
Social Security	62,539	0	56,153	0
Pension ADC	575,298	805,633	659,591	597,243
Group Life Insurance	12,507	15,258	12,168	12,902
Unemployment	7,440	8,800	9,440	8,960
Medicare	94,753	98,184	102,991	96,679
Long Term Disability	18,657	18,017	18,655	19,222
Health Insurance - Value PPO	4,296	0	0	0
Health Insurance - Premier	360,249	420,012	375,638	399,984
Other Post Employment Benefits	0	0	8,340	0
Benefits Adjustments	0	178,894	0	84,268
Health Insurance - Local Plus Plan	239,416	240,468	210,672	314,124
Salaries - Part-Time/Temporary	1,010,199	1,524,116	1,308,835	1,563,040
On-the-job injury	76,906	70,000	80,000	70,000
Bonus Pay	25,899	0	1,750	0
Expense Recovery - Personnel	(90,000)	(90,000)	(90,000)	(90,000)
Total Personnel Services	\$ 8,452,809	\$ 9,899,189	\$ 9,516,184	\$ 10,265,701
MATERIALS AND SUPPLIES				
City Hall Postage	\$ 0	\$ 1,000	\$ 0	\$ 1,000
City Shop Charges	44,608	53,276	47,987	54,341
Info Sys Phone/Communication	0	2,550	0	2,550
City Shop Fuel	42,436	52,620	30,398	53,934
Outside Computer Services	35,179	11,794	5,968	0
City Computer Svc Equipment	78,255	87,070	53,926	80,064

Executive • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
City Telephone/Communications	8,393	43,649	2,052	0
Printing - Outside	191	4,200	4,200	10,400
Supplies - Outside	62,820	56,286	78,969	62,564
Food Expense	0	0	0	9,000
Hand Tools	0	400	400	500
Clothing	17,379	25,000	25,000	37,000
Household Supplies	49,329	40,000	45,000	45,000
Safety Equipment	446	2,000	1,000	1,000
Medical Supplies	232,473	130,000	275,000	210,000
Outside Postage	2,717	2,602	2,452	3,602
Materials and Supplies	160,374	172,978	168,530	171,378
Miscellaneous Expense	36,793	65,300	66,100	65,300
Outside Equipment Repair/Maintenance	32,103	5,000	2,500	2,500
Medical/Dental/Veterinary	49,878	30,000	50,000	50,000
Accounting/Auditing/Cons	287,958	344,149	344,149	361,356
Advertising/Publication	415,605	317,060	337,860	662,060
Outside Phone/Communications	30,276	20,000	39,348	61,109
Janitorial Services	40,792	60,000	45,000	65,400
Photography	21,800	0	10,000	0
Total Quality Management	16	0	0	0
Seminars/Training/Education	37,074	44,283	53,341	58,271
Fixed Charges	55,746	35,520	35,520	0
Misc Professional Services	3,117,421	2,209,266	3,370,123	2,538,761
Staff Development	631	1,000	1,000	1,000
Travel Expense	50,014	40,803	43,386	46,702
Unreported Travel	1,934	0	371	0
Mileage	11,677	10,950	17,924	18,450
Utilities	164,900	180,000	180,354	185,000
Insurance	48,475	38,630	38,630	38,458
Claims	1,637	2,000	0	2,000
Lawsuits	0	20,677	20,677	20,677
Dues/Memberships/Periodicals	104,012	109,806	107,010	107,806
Misc Services and Charges	31,760	32,700	37,758	32,700
Minor Equipment	12,460	0	0	0
Catering	0	0	0	7,500
Total Materials and Supplies	\$ 5,287,560	\$ 4,252,571	\$ 5,541,934	\$ 5,067,383
CAPITAL OUTLAY				
Prod/Constr/Maint Equipment	\$ 1,817,575	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 1,817,575	\$ 0	\$ 0	\$ 0

Executive • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
GRANTS AND SUBSIDIES				
MIFA General Assistance	\$ 653,846	\$ 669,218	\$ 669,218	\$ 669,218
Professional Services	75,000	0	0	0
Ambassador's Fellowship Pay	2,318,013	2,181,173	2,901,107	3,337,629
Total Grants and Subsidies	\$ 3,046,859	\$ 2,850,391	\$ 3,570,325	\$ 4,006,847
TOTAL EXPENDITURES	\$ 18,604,804	\$ 17,002,150	\$ 18,628,444	\$ 19,339,930
LICENSES AND PERMITS				
Dog License	\$ 272,445	\$ 274,965	\$ 250,000	\$ 250,000
County Dog License Fee	95,779	100,000	100,000	100,000
Total Licenses and Permits	\$ 368,225	\$ 374,965	\$ 350,000	\$ 350,000
CHARGES FOR SERVICES				
Shelter Fees	\$ 153,719	\$ 200,000	\$ 200,000	\$ 200,000
Animal Vaccination	34,675	0	4,663	0
Total Charges for Services	\$ 188,394	\$ 200,000	\$ 204,663	\$ 200,000
OTHER REVENUES				
Local Shared Revenue	\$ 2,508	\$ 0	\$ 173	\$ 0
Donated Revenue	1,512,766	40,000	603,043	40,000
Recovery of Prior Year Expense	4,219	0	752	0
Total Other Revenues	\$ 1,519,493	\$ 40,000	\$ 603,968	\$ 40,000
TRANSFERS IN				
Oper Tfr In - Misc Grants Fund	\$ 0	\$ 30,000	\$ 0	\$ 30,000
Total Transfers In	\$ 0	\$ 30,000	\$ 0	\$ 30,000
TOTAL REVENUES	\$ (2,076,112)	\$ (644,965)	\$ (1,158,631)	\$ (620,000)
NET EXPENDITURES	\$ 16,528,692	\$ 16,357,185	\$ 17,469,813	\$ 18,719,930

Mayor's Office

The Mayor's Office duties include ensuring that the City Charter and Ordinances are observed to enhance the health, safety, and well-being of the citizens of Memphis. The office also promotes economic and industrial development through joint partnerships with businesses, government, and the community at large.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 640,532	\$ 681,706	\$ 784,508	\$ 960,366
Materials and Supplies	158,283	169,622	172,942	170,055
Total Expenditures	\$ 798,815	\$ 851,328	\$ 957,450	\$ 1,130,421
NET EXPENDITURES				
	\$ 798,815	\$ 851,328	\$ 957,450	\$ 1,130,421
Authorized Complement				8

Chief Administrative Office

The Chief Administrative Office directs the operations of City divisions to follow the policies of the Mayor, performs authorized services efficiently, protects and maintains City assets, and conducts the planning and coordination of functions necessary to achieve stated goals and objectives.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 619,582	\$ 675,592	\$ 684,407	\$ 721,083
Materials and Supplies	992,146	605,371	1,182,078	855,385
Capital Outlay	1,817,575	0	0	0
Grants and Subsidies	75,000	0	0	0
Total Expenditures	\$ 3,504,303	\$ 1,280,963	\$ 1,866,485	\$ 1,576,468
Total Revenues	\$ (1,113,938)	\$ 0	\$ (492,972)	\$ 0
NET EXPENDITURES	\$ 2,390,365	\$ 1,280,963	\$ 1,373,513	\$ 1,576,468
Authorized Complement				6

Auditing

Auditing provides the Mayor, City Council, and all levels of management with analyses, appraisals, valuations, counsel, information, and recommendations concerning activities being reviewed. Auditing also assists all members of the organization in being more effective and efficient in the discharge of their job responsibilities.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 470,287	\$ 527,964	\$ 504,314	\$ 547,630
Materials and Supplies	348,375	396,183	381,731	413,393
Total Expenditures	\$ 818,662	\$ 924,147	\$ 886,045	\$ 961,023
Total Revenues	\$ (90)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 818,752	\$ 924,147	\$ 886,045	\$ 961,023

Authorized Complement	6
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311 Call Center

The 311 Call Center provides the citizens of the City of Memphis with a means to make requests for non-emergency services. Some examples of non-emergencies are pothole repairs, abandoned vehicles, vacant houses, and vacant lots with high weeds. Our new online support system (See Click Fix) and the "311" mobile app make it easy to submit service requests with the ability to track the progress. Suggestions and opinions can also be submitted via this system.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 440,635	\$ 439,536	\$ 428,807	\$ 479,687
Materials and Supplies	8,980	32,311	32,311	32,441
Total Expenditures	\$ 449,615	\$ 471,847	\$ 461,118	\$ 512,128
NET EXPENDITURES	\$ 449,615	\$ 471,847	\$ 461,118	\$ 512,128

Authorized Complement	10
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Office of Youth Services

The Office of Youth Services enhances opportunities and the quality of life for the City's youth by studying related issues and functioning as an educational, informational, and advocacy body.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,051,394	\$ 1,472,559	\$ 1,242,139	\$ 1,457,237
Materials and Supplies	815,992	613,443	1,052,768	781,961
Grants and Subsidies	2,318,013	2,181,173	2,901,107	3,337,629
Total Expenditures	\$ 4,185,399	\$ 4,267,176	\$ 5,196,014	\$ 5,576,827
Total Revenues	\$ (141,902)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 4,043,497	\$ 4,267,176	\$ 5,196,014	\$ 5,576,827
Authorized Complement				9

Intergovernmental Affairs

The Office of Intergovernmental Affairs coordinates the City's legislative efforts in Washington D.C. and Nashville, TN and identifies Federal and State legislation that impact the City. This office is also responsible for researching and identifying Federal, State and Private Grant opportunities, and assists with the preparation of grant applications from all city divisions.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 249,697	\$ 310,367	\$ 302,165	\$ 318,364
Materials and Supplies	457,929	425,436	475,955	425,436
Total Expenditures	\$ 707,626	\$ 735,803	\$ 778,120	\$ 743,800
NET EXPENDITURES	\$ 707,626	\$ 735,803	\$ 778,120	\$ 743,800

Authorized Complement	3
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C.L.E.R.B.

The Civilian Law Enforcement Review Board (C.L.E.R.B.) Office investigates allegations of misconduct filed by citizens against Memphis police officers.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 212,309	\$ 211,020	\$ 200,966	\$ 214,107
Materials and Supplies	13,511	18,100	18,284	19,700
Total Expenditures	\$ 225,820	\$ 229,120	\$ 219,250	\$ 233,807
NET EXPENDITURES	\$ 225,820	\$ 229,120	\$ 219,250	\$ 233,807

Authorized Complement	2
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Memphis Animal Services

Memphis Animal Services was created by City Ordinance and is empowered to enforce animal control laws for the City. It protects the rights of people against the dangers and nuisance of uncontrolled animals and protects animals from mistreatment and abuse. The services also provide a safe and caring environment for abused and abandoned animals until they are adopted.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 3,396,520	\$ 3,463,892	\$ 3,612,947	\$ 3,612,729
Materials and Supplies	1,024,762	814,891	947,104	904,604
Total Expenditures	\$ 4,421,282	\$ 4,278,783	\$ 4,560,052	\$ 4,517,333
Total Revenues	\$ (740,670)	\$ (644,965)	\$ (635,507)	\$ (620,000)
NET EXPENDITURES	\$ 3,680,612	\$ 3,633,818	\$ 3,924,545	\$ 3,897,333

Authorized Complement	53
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Community Affairs

Community Affairs focuses on building the capacity of the neighborhood, community, faith-based, and cultural organizations in partnership with City government.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 643,577	\$ 849,276	\$ 693,958	\$ 745,605
Materials and Supplies	84,370	119,360	125,424	119,360
Grants and Subsidies	653,846	669,218	669,218	669,218
Total Expenditures	\$ 1,381,792	\$ 1,637,854	\$ 1,488,600	\$ 1,534,183
Total Revenues	\$ (7,000)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 1,374,792	\$ 1,637,854	\$ 1,488,600	\$ 1,534,183
Authorized Complement				10

Communications

The Communications Department is responsible for sharing information in a timely manner with the public, the city employees, and the media. The Communications Department also fields and manages media requests for our divisions, with the exception of police and fire. The department also has oversight for the city's open records requests from both the public and the media. The oversight and management of the city's social media platforms falls under communications as well as marketing campaigns for the city and its divisions. The Communications Department's purpose is to improve the quality of life for all Memphians through effective communications on multiple platforms.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 505,643	\$ 891,251	\$ 809,367	\$ 931,409
Materials and Supplies	1,028,517	645,396	710,967	995,396
Total Expenditures	\$ 1,534,160	\$ 1,536,646	\$ 1,520,334	\$ 1,926,805
Total Revenues	\$ (72,692)	\$ 0	\$ (30,152)	\$ 0
NET EXPENDITURES	\$ 1,461,468	\$ 1,536,646	\$ 1,490,182	\$ 1,926,805
Authorized Complement				9

Office of Performance Management

The Office of Performance Management promotes better city services through data-driven management decision-making and monitors accountability for delivering results to citizens of the City of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 222,632	\$ 376,025	\$ 252,606	\$ 277,484
Materials and Supplies	354,697	412,459	442,370	349,652
Total Expenditures	\$ 577,329	\$ 788,484	\$ 694,976	\$ 627,136
NET EXPENDITURES	\$ 577,329	\$ 788,484	\$ 694,976	\$ 627,136
Authorized Complement				3



FINANCE

Mission Statement

To provide fiscal leadership, integrity, and superior financial services through prudent and efficient management of the City's financial affairs.

Organization Structure



Services

The City's financial responsibilities include timely, accurate, cost-effective preparation and maintenance of accounting records, and financial reports; disbursement of payments to employees/retirees, vendors, contractors, and others; procurement of materials, products, and construction services in a fair, unbiased and equitable manner; development and management of accurate and timely operating and capital budgets; implementation of the City's performance-based budgeting and accountability initiative; investment of the City's cash and pension funds; debt management; and effective management of tax and other revenue collections.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,595,662	\$ 7,010,531	\$ 6,260,911	\$ 7,451,449
Materials and Supplies	2,055,429	1,867,813	2,023,498	2,428,526
Capital Outlay	2,332	1,000	1,277	0
Grants and Subsidies	8,993,139	5,189,300	7,786,071	5,189,300
Transfers Out	4,000	0	0	0
Misc Expense	0	0	75,024	0
Total Expenditures	\$ 16,650,560	\$ 14,068,645	\$ 16,146,780	\$ 15,069,275
Total Revenues	\$ (3,706,423)	\$ (3,535,000)	\$ (3,563,435)	\$ (3,551,950)
NET EXPENDITURES	\$ 12,944,137	\$ 10,533,645	\$ 12,583,346	\$ 11,517,325

Authorized Complement

110

Performance Highlights

- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 41st straight year
- Earned the GFOA Distinguished Budget Presentation Award for the 20th consecutive year
- Treasury implemented a new tax billing, payment, and inquiry process for taxpayers through the Payit901 app on their mobile device and online
- Matched over 6,300 senior taxpayers last year at an amount just under \$1 million through several assistance programs for low-income seniors and people with disabilities
- Assisted over 3,000 senior taxpayers last year in completing the required documentation to receive tax assistance
- Assisted over 800 seniors to take advantage of the quarterly payment program to pay their annual tax bill without charging late fees
- Received a rating upgrade from Fitch Ratings to AA from AA- and maintained Aa2 and AA ratings from Moody's Investors Service and S&P Global Ratings respectively

Issues & Trends

The Finance Division continues to encourage a culture of excellence by refining the internal division processes that will lead to effective, efficient, and responsive services.

In the Procurement Office a partnership has been established with the Government Performance Lab under Bloomberg Philanthropies "What Works Cities" initiative to obtain technical assistance to improve the planning and strategic management of high-priority procurements and contracts.

The Office of Business Diversity and Compliance, which is housed in the Finance Division, is committed to aggressively facilitating the City's goal of public and private sector business procurement opportunities that reflect this diverse community. This is part of a broader data-driven approach to city government.

Treasury started the planning and implementation of a new tax billing and collection system to replace the current tax system, which was implemented in 1996. The new tax system will include real time processing of payments, allowing the public and city management to view payments on the web just after processing. Payment and tracking of hotel/motel, Airbnb, franchise, and wholesale beer and alcohol taxes are some additional areas that will be included in the new system.

In addition, the Finance Division continues to pursue bond refinancing opportunities and use of the commercial paper program to minimize the City's cost of debt.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
FINANCIAL MANAGEMENT					
Unassigned balance of 10% of General Fund Expenditures	100%	100%	100%	100%	Government
% of time monthly financial reporting completed by the 10th day of the following month	99%	100%	100%	100%	Government
% of all accurately submitted vendor payments processed within 5 business days	99%	98%	65%	95%	Government
PROCUREMENT					
% of regular purchase orders completed within 30 days	92%	95%	Pending	95%	Government
% of construction requisitions completed within 120 days	99%	95%	Pending	95%	Government
BUDGET OFFICE					
% of budget to actual variance reports completed within 10 business days after period closing	92%	100%	92%	95%	Government
Complete 1st and 2nd quarter Actuals within 45 days of quarterly closing	100%	100%	100%	95%	Government
DEBT MANAGEMENT					
Maintain the City's bond rating at or above Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Moody: Aa2, S&P: AA	Government
Annual rate of return on investments (comparable to 3 month Treasury bill rate)	100%	100%	100%	100%	Government
EQUAL BUSINESS OPPORTUNITY AND DEVELOPMENT					
# of contracts monitored for compliance	1650	1500	1500	1500	Government
% of City of Memphis spending with MWBE vendors	21%	22%	21%	21%	Government
BUSINESS DEVELOPMENT CENTER					
# of outreach events for MWBE vendors completed annually	50	50	72	50	Economy
# of certified MWBE vendors registered with the City of Memphis	498	450	600	500	Economy

* Some figures are approximate. In these cases, the reporting for FY19 was not complete before production of the budget book.

Finance • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 4,157,468	\$ 5,887,769	\$ 4,439,757	\$ 6,088,204
Holiday Salary Full Time	227,894	0	282,810	0
Vacation Leave	220,723	0	234,589	0
Bonus Leave	37,126	0	40,395	0
Sick Leave	124,397	0	155,226	0
Overtime	19,999	11,500	9,548	5,000
Holiday Fire/Police	744	0	554	0
Out of Rank Pay	14,960	0	26,455	0
Longevity Pay	59	0	0	0
PTO Final Pay	46,224	15,000	115,988	15,000
Pension	261,474	125,694	284,554	352,982
Social Security	18,750	0	18,116	0
Pension ADC	433,180	711,286	580,069	554,198
Group Life Insurance	12,436	15,284	11,656	15,082
Unemployment	6,560	7,040	7,040	7,440
Medicare	71,275	86,848	79,576	85,827
Long Term Disability	15,877	15,448	16,020	16,943
Health Insurance - Basic	0	0	862	0
Health Insurance - Value PPO	12,889	0	0	0
Health Insurance - Premier	328,176	363,804	360,440	400,608
Benefits Adjustments	0	67,226	0	10,188
Health Insurance - Local Plus Plan	157,614	169,200	181,186	206,460
Salaries - Part-Time/Temporary	328,664	359,287	311,719	672,346
On-the-job injury	6,272	4,260	1,319	4,260
Bonus Pay	36,850	0	3,000	0
Expense Recovery - Personnel	(943,949)	(829,115)	(899,968)	(983,089)
Total Personnel Services	\$ 5,595,662	\$ 7,010,531	\$ 6,260,911	\$ 7,451,449
MATERIALS AND SUPPLIES				
City Shop Fuel	\$ 210	\$ 660	\$ 0	\$ 676
Outside Computer Services	504	1,395	1,000	8,500
City Computer Svc Equipment	32,462	53,550	26,343	44,400
Data/Word Processing Equipment	0	200	0	0
Pers Computer Software	5,004	6,000	295	14,200
City Telephone/Communications	0	0	1,715	0
Printing - Outside	69,997	71,325	42,686	56,150
Supplies - Outside	117,723	99,433	173,690	439,000
Food Expense	1,314	0	0	0
Document Reproduction - Outside	0	558	0	2,000
Clothing	800	0	104	0

Finance • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Household Supplies	48,643	0	0	0
Drafting/Photo Supplies	0	250	0	250
Outside Postage	107,013	137,188	82,149	108,788
Materials and Supplies	5,894	10,050	4,655	9,500
Miscellaneous Expense	4,831	6,575	4,050	7,850
Outside Equipment Repair/Maintenance	0	3,250	0	0
Internal Repairs and Maintenance	0	930	0	1,000
Legal Services/Court Cost	0	0	0	5,000
Advertising/Publication	83,461	120,677	187,800	209,782
Outside Phone/Communications	11,589	25,140	7,683	22,330
Janitorial Services	5,500	0	10,286	10,000
Security	22,242	26,785	30,512	30,000
Photography	0	150	0	0
Weed Control/Chemical Service	1,095	0	585	500
Total Quality Management	0	0	160	0
Seminars/Training/Education	38,013	75,550	57,557	83,500
Misc Professional Services	1,,499,389	1,012,160	1,311,495	1,085,418
Travel Expense	30,316	60,136	60,646	80,964
Unreported Travel	3,706	0	0	0
Mileage	166	2,250	534	2,000
Utilities	15,007	0	15,000	0
Insurance	34,345	29,046	29,046	28,985
Claims	100	0	0	0
Lawsuits	4,000	1,000	0	1,000
Dues/Memberships/Periodicals	19,455	22,860	18,660	23,033
Rent	0	169,000	0	169,000
Misc Services and Charges	13,560	11,695	36,846	64,700
Expense Recovery - M & S	(120,912)	(80,000)	(80,000)	(80,000)
Total Materials and Supplies	\$ 2,055,427	\$ 1,867,813	\$ 2,023,498	\$ 2,428,526
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 2,332	\$ 1,000	\$ 0	\$ 0
Equipment	0	0	1,277	0
Total Capital Outlay	\$ 2,332	\$ 1,000	\$ 1,277	\$ 0
GRANTS AND SUBSIDIES				
Planning & Development	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
RBC Training/Certification Program	0	4,650	0	4,650
EDGE	4,544,798	3,680,000	3,745,000	3,680,000
Tax Receivable Sale Vendor	2,945,038	0	2,541,071	0
Contr Assist Prog/Bonding	3,303	4,650	0	4,650

Finance • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Professional Services	0	0	0	0
Total Grants and Subsidies	\$ 8,993,139	\$ 5,189,300	\$ 7,786,071	\$ 5,189,300
TRANSFERS OUT				
Oper Tfr Out - Misc Grants Fund	\$ 4,000	\$ 0	\$ 0	\$ 0
Total Transfers Out	\$ 4,000	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 75,024	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 75,024	\$ 0
TOTAL EXPENDITURES	\$ 16,650,560	\$ 14,068,645	\$ 16,146,780	\$ 15,069,275
LOCAL TAXES				
Tourism Development Zone Local Sales	\$ 3,639,136	\$ 3,500,000	\$ 3,465,000	\$ 3,500,000
Total Local Taxes	\$ 3,639,136	\$ 3,500,000	\$ 3,465,000	\$ 3,500,000
OTHER REVENUES				
Rezoning Ordinance Publication Fees	\$ 6,175	\$ 10,000	\$ 4,300	\$ 10,000
Miscellaneous Income	17,156	0	16,000	16,950
Donated Revenue	16,294	25,000	41,000	25,000
Vendor Rebates	16,914	0	248	0
Recovery of Prior Year Expense	10,750	0	36,887	0
Total Other Revenues	\$ 67,288	\$ 35,000	\$ 98,435	\$ 51,950
TOTAL REVENUES	\$ (3,706,423)	\$ (3,535,000)	\$ (3,563,435)	\$ (3,551,950)
NET EXPENDITURES	\$ 12,944,137	\$ 10,533,645	\$ 12,583,346	\$ 11,517,325

Administration

Administration provides leadership and direction to all Finance Division service centers and coordinates all financial functions of the City. Administration also ensures that all contracts and/or subcontractors, that are awarded City-funded projects, are in compliance with and adhering to the Prevailing Wage Ordinance adopted by the City.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 466,427	\$ 475,031	\$ 544,666	\$ 670,827
Materials and Supplies	25,252	61,281	60,615	167,226
Capital Outlay	2,332	1,000	0	0
Misc Expense	0	0	37,287	0
Total Expenditures	\$ 494,011	\$ 537,312	\$ 642,568	\$ 838,052
NET EXPENDITURES	\$ 494,011	\$ 537,312	\$ 642,568	\$ 838,052

Authorized Complement	6
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Financial Management

To ensure the integrity of the City's financial information by preparing and maintaining accurate accounting records, providing timely and accurate financial reports to City Divisions management and staff, and preparing the Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles and legal requirements. Additionally, Records Management ensures that agendas and minutes of Council meetings are prepared and retained, and ordinances are published in accordance with legal requirements. This legal level includes Financial Accounting - Governmental Activities, Financial Accounting-Operational Activities, Accounts Payable, Records Management, and the Grants Compliance service centers.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,713,760	\$ 2,395,733	\$ 2,122,192	\$ 2,462,810
Materials and Supplies	465,977	431,286	419,497	577,850
Capital Outlay	0	0	1,277	0
Misc Expense	0	0	400	0
Total Expenditures	\$ 2,179,736	\$ 2,827,019	\$ 2,543,366	\$ 3,040,661
Total Revenues	\$ (7,269)	\$ (10,000)	\$ (4,300)	\$ (10,000)
NET EXPENDITURES	\$ 2,172,467	\$ 2,817,019	\$ 2,539,066	\$ 3,030,661
Authorized Complement				40

Procurement

The Procurement Office proposes to be a strategic partner to the City that delivers outstanding procurement services while fostering collaborative relationships through fair and open competition of needed products and services and meeting the needs of customers while maintaining public trust.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 664,298	\$ 693,694	\$ 517,910	\$ 888,827
Materials and Supplies	449,825	170,975	379,501	385,390
Misc Expense	0	0	200	0
Total Expenditures	\$ 1,114,123	\$ 864,669	\$ 897,611	\$ 1,274,217
Total Revenues	\$ (16,914)	\$ 0	\$ (248)	\$ 0
NET EXPENDITURES	\$ 1,097,209	\$ 864,669	\$ 897,363	\$ 1,274,217
Authorized Complement				13

Budget Office

The Budget Office seeks to maximize city resources by identifying cost-saving measures, monitoring financial trends, assisting divisions in developing their budgets, and evaluating budget performance throughout the year. In addition, the Budget Office publishes the City's annual operating and capital budgets, which play a vital role in communicating to the citizens of Memphis the uses of their tax dollars.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 531,329	\$ 576,124	\$ 494,923	\$ 548,667
Materials and Supplies	148,921	93,900	89,176	93,900
Misc Expense	0	0	37,037	0
Total Expenditures	\$ 680,250	\$ 670,024	\$ 621,136	\$ 642,567
Total Revenues	\$ 0	\$ 0	\$ (36,887)	\$ 0
NET EXPENDITURES	\$ 680,250	\$ 670,024	\$ 584,249	\$ 642,567
Authorized Complement				7

Debt Management

Debt Management manages relationships with bond rating agencies and other bond market participants, manages the issuance of the City's bonds and debt-related instruments, prepares and monitors scheduled debt payments, administers compliance with federal arbitrage rules and continuous disclosure requirements, prepares and distributes financial reports and statistical data for use by internal and external customers, and prepares invoices relating to loan agreements with other agencies, authorities, and divisions.

Investment Management is responsible for actively managing the City's cash to obtain the maximum return possible within the parameters of the City's investment policy. Investment Management is also responsible for overseeing the investment of the City's defined benefit plan assets, defined contribution plan assets, and Other Post-Employment Benefits (OPEB) assets.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 111,391	\$ 281,372	\$ 217,487	\$ 196,679
Materials and Supplies	22,591	26,775	27,032	31,650
Total Expenditures	\$ 133,983	\$ 308,147	\$ 244,519	\$ 228,329
NET EXPENDITURES				
	\$ 133,983	\$ 308,147	\$ 244,519	\$ 228,329
Authorized Complement				5

City Treasurer

The City Treasurer maximizes tax and other miscellaneous revenue collections while providing effective and responsive customer service to the citizens of Memphis in all Treasury-related operations with optimal use of resources.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,087,489	\$ 1,069,534	\$ 1,077,507	\$ 1,107,133
Materials and Supplies	310,020	377,500	358,832	395,000
Grants and Subsidies	7,489,836	3,680,000	6,286,071	3,680,000
Total Expenditures	\$ 8,887,345	\$ 5,127,035	\$ 7,722,410	\$ 5,182,133
Total Revenues	\$ (3,639,107)	\$ (3,500,000)	\$ (3,465,000)	\$ (3,500,000)
NET EXPENDITURES	\$ 5,248,238	\$ 1,627,035	\$ 4,257,410	\$ 1,682,133
Authorized Complement				17

Office of Financial & Strategic Planning

The Office of Financial and Strategic Planning monitors and evaluates existing revenue trends and the development of new revenue enhancement opportunities while supporting the development of strategic financial goals.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 93,274	\$ 93,720	\$ 94,850	\$ 96,898
Materials and Supplies	124,031	100,500	110,997	100,500
Total Expenditures	\$ 217,305	\$ 194,220	\$ 205,847	\$ 197,398
NET EXPENDITURES	\$ 217,305	\$ 194,220	\$ 205,847	\$ 197,398

Authorized Complement	1
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Equal Business Opportunity & Development Program

The Office of Equal Business Opportunity & Development Program (EBODP) serves as the administrator for contract compliance activities for the City of Memphis and is the facilitator for programs like the Equal Business Opportunity Program, Small Business Enterprise Programs, and services rendered through the Business Development Center. The EBODP also serves as the facilitator for Title VI compliance and training. The purpose of the agency is to ensure that the legislative intent of the City's Ordinance 4288 et. Seq., which created the Minority and Women Business Enterprises (M/WBE) program, is carried out in all procurement activities and opportunities. This office serves as a catalyst through which small M/WBE can fully participate in the economic expansion of the Memphis business community. This office also facilitates the participation of public and private sector business entities in local M/WBE business development opportunities through the execution of inclusive economic development strategies.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 709,259	\$ 1,042,766	\$ 827,799	\$ 977,586
Materials and Supplies	507,209	593,046	569,933	669,461
Grants and Subsidies	3,303	9,300	0	9,300
Total Expenditures	\$ 1,219,771	\$ 1,645,112	\$ 1,397,732	\$ 1,656,347
Total Revenues	\$ (23,359)	\$ (25,000)	\$ (41,000)	\$ (25,000)
NET EXPENDITURES	\$ 1,196,412	\$ 1,620,112	\$ 1,356,732	\$ 1,631,347
Authorized Complement				14

Office of Comprehensive Planning

The Office of Comprehensive Planning actively engages with the citizens of Memphis to develop strategies and implement programs that will enhance the quality of life for all Memphians.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 218,435	\$ 382,558	\$ 363,576	\$ 502,022
Materials and Supplies	1,601	12,550	7,915	7,550
Grants and Subsidies	1,500,000	1,500,000	1,500,000	1,500,000
Transfers Out	4,000	0	0	0
Misc Expense	0	0	100	0
Total Expenditures	\$ 1,724,036	\$ 1,895,108	\$ 1,871,591	\$ 2,009,572
Total Revenues	\$ (19,775)	\$ 0	\$ (16,000)	\$ (16,950)
NET EXPENDITURES	\$ 1,704,261	\$ 1,895,108	\$ 1,855,591	\$ 1,992,622

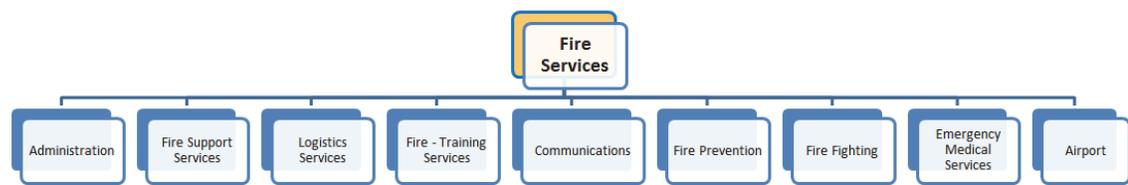
Authorized Complement	7
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FIRE SERVICES

Mission Statement

Teamwork, with commitment to excellence, compassion, and immediate community protection.

Organization Structure



Services

The City of Memphis Division of Fire Services continues to be one of the finest in the country. Playing a key role in addressing a critical public safety function of the City, Fire Services pursues excellence through quality geographical coverage, equipment, and staffing levels. The main priorities of the Division are to provide fire suppression, rescue services, environmental and hazardous materials response, emergency medical response, emergency pre-hospital services, fire code enforcement, fire investigation, disaster preparedness training, and fire safety education. The Division meets and exceeds the national standards of excellence in fire safety and response.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 161,014,581	\$ 159,422,986	\$ 161,603,538	\$ 165,083,659
Materials and Supplies	17,598,193	18,748,624	21,275,632	18,685,726
Capital Outlay	148,782	89,500	125,828	81,000
Grants and Subsidies	53,977	0	5,000	0
Misc Expense	0	0	20,635	0
Total Expenditures	\$ 178,815,533	\$ 178,261,110	\$ 183,030,633	\$ 183,850,385
Total Revenues	\$ (29,447,120)	\$ (28,687,156)	\$ (32,715,134)	\$ (31,645,344)
NET EXPENDITURES	\$ 149,368,413	\$ 149,573,954	\$ 150,315,497	\$ 152,205,091
Authorized Complement				1773

Performance Highlights

- Fire Administration's strategic priorities are to meet or exceed performance goals, enhance recruitment and retention initiatives to attract, retain, and motivate employees, become a data driven entity, and to ensure operational excellence through innovative service delivery
- Memphis Fire Department purchased and placed into service new respiratory protection technology to support its focus on cancer and muscular injury prevention. Mine Safety Appliances (MSA), Self Contained Breathing Apparatus (SCBA), and new state of the art equipment provides a solution that includes an integrated thermal imaging camera (TIC). This increases firefighter safety, improves fire ground efficiency, and emergency mitigation. This technology allows Memphis Fire Department to be the nation's first metropolitan fire department to put this tool in the hands of every firefighter
- Firefighting implemented an innovated public fire hydrant software application that was developed in conjunction with Information Services. This application uses GIS to provide accurate locations and establishes an accurate hydrant list. The application also notifies hydrant maintenance of any maintenance repairs that need to be made
- Firefighting installed or replaced batteries in 4,701 residential smoke alarms supplied by both the City of Memphis and the State of Tennessee. Fire companies reached 169,564 citizens through public outreach programs
- Fire Training Academy implemented Target Solution Training & Records Management System, an electronic platform that allows the department to host on-line training, inventory equipment assets, and deliver continuous educational incentive training. The system provided 1,200 personnel with the latest training methods while reducing time out of quarters

- Firefighting Airport Operations trained over 60 personnel annually in live fire exercises at Mississippi State Fire Academy in 13 required courses on Air Rescue Firefighting. Monthly response time drills and inspections are mandated annually by FAA under the Federal Aviation Regulation (FAR) 139
- Emergency Medical Services procured 150 new cardiac monitors, which will encompass 34 emergency units, 56 companies and an opportunity to expand our advanced life support (ALS) coverage as our firefighter paramedic numbers increase. The procurement of 80 LUCAS devices replaces the current 34 devices on the units and provides 46 devices to fire equipment. Mechanical CPR devices ensure consistent depth and rate of CPR, increasing the odds of spontaneous circulation.
- Fire Communications answered approximately 128,000 emergency 911 calls in 2018. Communications has improved our call answer times to within 15 seconds (NFPA 1221 Standard 95% within 15 seconds), from answering 89.56% of calls within 15 seconds to 93.54% of calls answered within 15 seconds
- Fire Prevention adopted the 2015 International Fire Code (with local amendments) to become the locally enforced document for the regulation and governing of the safeguarding of life and property from fire and explosion hazards within the City of Memphis. The adoption of this code ensures compliance with Tennessee Code Annotated 68-120-101
- Fire Prevention performed 16,400 occupancy inspections. These included inspections of premises and related fire and life safety systems. Over 2,400 plans were reviewed relative to fire protection and life safety systems including fire alarm systems, fire sprinkler systems, fire suppression systems, and smoke evacuation systems. Fire and Life Safety/Educational Tour contacts were 4,680, presentation contacts were 51,740, and Fire Suppression Companies-Fire/Life/Safety presentations were 106,270

Issues & Trends

The Memphis Fire Department continues to provide exceptional Fire and Emergency Medical Services (EMS) that promote our core values: Focus, Integrity, Respect, and Excellence.

Emergency Medical Services (EMS) has been working on several initiatives to reduce the impact of non-emergency calls on our system. The Healthcare Navigator Program is tasked with developing strategies which redirect non-emergency callers to a more appropriate resource for their needs, thereby freeing up our ambulances for higher-level emergency calls. An example of this is the program personnel's work to reach out to high utilizers to identify the specific reasons for over-utilization of EMS and find a solution.

For the second consecutive year, the Fire Prevention Bureau published a Fire Prevention and Public Fire Education Planning Guide. The guide is intended to provide a framework for the focused delivery of Fire Prevention messaging in the ongoing efforts of fire and life safety educational outreach programs. It correlates with the Tennessee State Fire Marshal's plan to enhance clarity and consistency in reaching target audiences within the City of Memphis for maximum impact.

The Fire Prevention Bureau is partnering with the City's Office of Planning and Development, City and County Engineering, City and County Fire, Memphis Light Gas and Water, and the Office of Construction Code Enforcement to comprehensively improve the development process and implement a new integrated software solution to achieve the vision of greater convenience, clarity, transparency, and process steps to customers. The bulk of the project is scheduled to take place in the 2019 calendar year which will result in successful improve-

ment of business processes and procedures and implementation of the Accela Civic Platform software solution.

The Memphis Fire Department Training Academy has begun utilizing a new innovated online teaching format for divisional and state mandated classes. Using this technology provides necessary training materials to all personnel without putting companies out of service. Training staff has created training videos and placed them on Target Solution, a web based on-line training platform and records management system.

Attracting and retaining talent is a top priority. In order to maintain the levels of public safety protection expected by the citizens of Memphis, the Division has developed measures concentrated on long and short term recruitment and retention programs. These dynamics require that efforts towards strategic recruitment, officer development, and succession planning have become paramount to the future of the fire department. Our department has partnered with Shelby County Schools to provide a fire science curriculum for high school students. This will allow us to recruit applicants who are representatives of the community we serve.

The Project and Planning team attended the annual Fire Station Design Conference to gather new ideas, information and best practices for the construction of the three (3) new fire stations that are on the horizon.

In addition, professional development courses for leadership and development have been implemented for officers to fine tune strategic planning and decision-making skills. The Memphis Fire Department is committed to remaining the number one public safety service provider.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
ADMINISTRATION					
Citizen Complaints - Field Oper. - Make initial contact within 1 business day; resolve complaint within 10 business days	100%	90%	100%	100%	Government
Citizen Complaints - Fire Prevention - Complete safety investigations of life-threatening conditions on same business day; non-life-threatening conditions within two business days	100%	90%	100%	100%	Public Safety
SUPPORT SERVICES					
Fire Hydrant - Critical service, maintenance or repair complete within 1 business day	100%	100%	100%	100%	Public Safety
Fire Hydrant - Non-critical service, maintenance or repair complete within 1 business day	100%	90%	90%	90%	Public Safety
COMMUNICATIONS					
Answer all fire and emergency medical service calls within 20 seconds of receipt	95%	95%	95%	95%	Public Safety
Process all applicable Fire calls within 106 seconds of receipt.	New measure	New measure	68%	85%	Public Safety
FIRE PREVENTION					
Complete annual fire and life-safety code inspections for occupancies that require fire department approval for state licensing	94%	100%	88%	100%	Public Safety
Determine the cause and origin of all fires	85%	90%	90%	90%	Public Safety
Improve fire and life-safety through citizens attending public education and outreach programs	New measure	New measure	New measure	500,000	Public Safety
FIRE FIGHTING					
Turnout for fire incidents within 80 seconds	New measure	New measure	New measure	68%	Public Safety
Respond to structure fire incidents within 320 seconds from time of dispatch for first arriving company on the scene	49%	65%	63%	70%	Public Safety
Perform smoke alarm outreach in at-risk residences	3,797	2,500	5,000	5,000	Public Safety
EMERGENCY MEDICAL SERVICES					
Staff 40 Advanced Life Support (ALS) companies daily	New measure	New measure	New measure	90%	Public Safety
Respond to emergent incidents within 540 seconds from the time an ambulance is dispatched to arrival on the scene	64%	75%	78%	80%	Public Safety
Realize return of spontaneous circulation (ROSC) score for all non-traumatic adult patient arrests measures cardiac arrest outcomes	New measure	New measure	New measure	35%	Public Safety
AIRPORT					
Achieve zero runway incursions or surface incidents	0	0	0	0	Public Safety

Fire Services • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 82,729,272	\$ 102,402,136	\$ 99,653,600	\$ 108,568,896
Holiday Salary Full Time	524,697	0	0	0
Vacation Leave	9,631,268	0	0	0
Bonus Leave	287,501	0	0	0
Sick Leave	7,466,792	0	0	0
Overtime	11,907,881	6,130,327	12,999,550	7,284,170
Holiday Fire/Police	4,566,490	4,582,210	4,553,751	4,641,400
Out of Rank Pay	1,687,050	1,306,000	1,462,908	1,491,500
Hazardous Duty Pay	130,599	130,200	128,846	132,000
College Incentive Pay	2,220,432	2,249,717	2,232,604	2,349,544
Longevity Pay	836,709	834,726	820,644	833,480
Shift Differential	45,738	35,000	36,084	36,000
Bonus Days	1,589,623	2,190,000	1,718,518	1,831,400
PTO Final Pay	1,998,706	794,269	1,989,106	731,660
Job Incentive	966,467	988,400	968,417	973,400
Pension	6,365,700	4,116,453	6,336,218	6,155,172
Supplemental Pension	4,488	4,763	4,058	4,119
Social Security	20,319	14,161	20,103	14,161
Pension ADC	9,011,097	13,273,418	10,623,459	9,418,919
Group Life Insurance	260,718	285,546	221,017	287,673
Unemployment	137,760	138,400	138,400	137,600
Pension 401a Match	259	0	1,695	0
Medicare	1,723,257	1,607,250	1,834,321	1,582,932
Long Term Disability	340,726	304,152	299,172	315,648
Health Insurance - Value PPO	121,031	0	0	0
Health Insurance - Premier	9,651,424	8,892,204	8,455,581	9,741,684
Benefits Adjustments	0	1,668,390	0	1,171,917
Health Insurance - Local Plus Plan	5,122,520	5,589,264	5,387,846	6,184,884
Salaries - Part-Time/Temporary	131,809	792,000	100,002	231,005
On-the-job injury	1,896,628	1,238,000	1,981,767	1,064,500
Tuition Reimbursement - Old	0	0	520	0
Bonus Pay	47,400	0	3,000	0
Expense Recovery - Personnel	(409,776)	(150,000)	(367,647)	(100,000)
Total Personnel Services	\$ 161,014,581	\$ 159,422,986	\$ 161,603,541	\$ 165,083,664
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ 4,444	\$ 0	\$ 250	\$ 0
Facility Repair & Carpentry	13,856	45,000	31,000	25,000
City Shop Charges	478,559	3,174,697	5,048,159	3,374,697
City Shop Fuel	1,436,097	1,633,499	1,574,661	1,674,337

Fire Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Outside Computer Services	1,971	2,000	0	0
City Computer Svc Equipment	61,294	51,800	129,300	71,500
Data/Word Process Software	0	10,000	0	10,000
City Telephone/Communications	0	260,000	0	0
Printing - Outside	0	500	300	500
Supplies - Outside	245,322	196,800	221,500	223,800
Hand Tools	22,301	28,480	30,800	27,500
Clothing	752,785	668,485	714,110	712,110
Household Supplies	397,909	380,600	401,400	380,600
Ammunition & Explosives	493	500	500	500
Safety Equipment	195,665	211,000	238,500	166,000
Drafting/Photo Supplies	7,082	9,500	8,000	8,500
Medical Supplies	2,224,179	2,406,566	2,400,566	2,400,566
Athletic/Recreational Supplies	879	1,000	1,000	1,000
Outside Postage	1,746	2,900	1,950	2,550
Lumber & Wood Products	7,051	8,500	8,806	10,000
Paints Oils & Glass	8,026	8,000	8,000	8,000
Steel & Iron Products	88	1,700	2,000	2,000
Pipe Fittings & Castings	88,916	222,000	90,000	152,000
Lime Cement & Gravel	2,571	6,000	6,000	6,000
Materials and Supplies	140,758	127,275	118,779	123,275
Repair/Oper Air Raid System	1,451	0	0	0
Outside Vehicle Repair	2,638,058	252,830	475,000	255,000
Outside Equipment Repair/Maintenance	939,955	1,159,690	1,122,379	1,299,000
Facilities Structure Repair - Outside	6,659	0	0	0
Internal Repairs and Maintenance	164,420	176,113	275,000	198,313
Legal Services/Court Cost	628	0	0	0
Medical/Dental/Veterinary	2,890	5,000	2,300	4,000
Outside Phone/Communications	162,010	0	200,000	200,000
Security	500	500	500	1,200
Seminars/Training/Education	88,265	162,260	154,130	229,090
Misc Professional Services	4,321,268	4,429,394	5,050,000	3,847,050
Textbooks	68,419	103,000	71,000	198,000
Travel Expense	62,133	84,400	90,599	118,500
Unreported Travel	(217)	0	527	0
Relocation Expense	77,060	0	66,000	0
Outside Fuel	25,225	29,130	29,130	29,130
Mileage	32,761	42,450	28,450	37,450
Utilities	1,794,326	1,677,045	1,780,645	1,680,545
Contribution to Education Program	0	0	0	0
Insurance	427,506	308,249	308,249	344,254
Claims	84,195	13,832	47,059	13,832

Fire Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Lawsuits	420,129	613,467	313,467	613,467
Dues/Memberships/Periodicals	37,911	42,259	32,015	39,160
Rent	233,940	249,700	241,800	241,800
Misc Services and Charges	35,160	26,000	38,300	36,000
Minor Equipment	22,510	43,000	40,000	46,000
Expense Recovery - M & S	(140,959)	(126,499)	(126,500)	(126,500)
Total Materials and Supplies	\$ 17,598,193	\$ 18,748,626	\$ 21,275,632	\$ 18,685,726
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 45,415	\$ 59,500	\$ 60,996	\$ 51,000
Vehicles	69,980	0	0	0
Equipment	33,387	30,000	64,832	30,000
Total Capital Outlay	\$ 148,782	\$ 89,500	\$ 125,828	\$ 81,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 53,977	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 53,977	\$ 0	\$ 5,000	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 20,635	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 20,635	\$ 0
TOTAL EXPENDITURES	\$ 178,815,533	\$ 178,261,110	\$ 183,030,637	\$ 183,850,385
CHARGES FOR SERVICES				
Ambulance Service	\$ 21,387,740	\$ 22,000,000	\$ 21,999,952	\$ 22,500,000
Total Charges for Services	\$ 21,387,740	\$ 22,000,000	\$ 21,999,952	\$ 22,500,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 3,820,137	\$ 2,664,090	\$ 6,537,024	\$ 4,805,114
Total Federal Grants	\$ 3,820,137	\$ 2,664,090	\$ 6,537,024	\$ 4,805,114
INTERGOVERNMENTAL REVENUES				
International Airport	\$ 3,660,514	\$ 3,983,066	\$ 3,965,562	\$ 4,060,231
Total Intergovernmental Revenues	\$ 3,660,514	\$ 3,983,066	\$ 3,965,562	\$ 4,060,231
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 150	\$ 0	\$ 0	\$ 0
Local Shared Revenue	3,084	0	10,045	0

Fire Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Other Revenue	43,400	0	0	0
Fire - Misc Collections	157,492	20,000	59,042	25,000
Recovery Of Prior Year Expense	374,602	0	65,632	0
Total Other Revenues	\$ 578,729	\$ 20,000	\$ 134,719	\$ 25,000
TRANSFERS IN				
Oper Tfr In - Metro Alarm	\$ 0	\$ 20,000	\$ 77,878	\$ 255,000
Total Transfers In	\$ 0	\$ 20,000	\$ 77,878	\$ 255,000
TOTAL REVENUES	\$ (29,447,120)	\$ (28,687,156)	\$ (32,715,134)	\$ (31,645,344)
NET EXPENDITURES	\$ 149,368,413	\$ 149,573,958	\$ 150,315,502	\$ 152,205,040

Administration

Fire Administration provides leadership with responsible financial management, strategic planning, and customer service for employees and citizens. Administration focuses its priorities on strong financial management, employee services, labor relations, and customer service. This service center handles human resources, finance, legislative affairs, legal services, disciplinary actions, capital improvements, and strategic long-range planning through the use of critical data analysis. Through its leadership, the division is able to provide quality services to the citizens of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,715,391	\$ 1,969,529	\$ 1,957,475	\$ 2,171,284
Materials and Supplies	770,290	1,963,534	1,805,443	1,355,972
Capital Outlay	1,337	0	0	0
Total Expenditures	\$ 2,487,018	\$ 3,933,063	\$ 3,762,918	\$ 3,527,256
Total Revenues	\$ (1,952)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 2,485,066	\$ 3,933,063	\$ 3,762,918	\$ 3,527,256
Authorized Complement				22

Fire Apparatus Maintenance

Apparatus Maintenance interfaces with the Division of General Services Fleet Management for the efficient preventive maintenance, repair, and readiness of 24-hour emergency response equipment. This service center also handles contracts, specifications, Mayor's Action Center complaints, and work orders for areas such as Air Mask services, Hydrant repair, and Logistical supplies.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 3,276,827	\$ 1,478,901	\$ 1,225,264	\$ 1,268,996
Materials and Supplies	5,140,648	5,530,316	7,432,126	5,674,279
Total Expenditures	\$ 8,417,475	\$ 7,009,217	\$ 8,657,390	\$ 6,943,275
Total Revenues	\$ (1,866)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 8,415,609	\$ 7,009,217	\$ 8,657,390	\$ 6,943,275
Authorized Complement				14

Logistical Services

Logistical Services provides inventory and support of all service center needs, with an emphasis on efficient distribution and delivery. This service center furnishes medical supplies, office supplies, furniture, and household supplies to the fire-fighting and support bureaus. This center also maintains all fire hoses, turnout clothing, and equipment covers for fire-fighting.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 894,708	\$ 936,150	\$ 1,178,753	\$ 1,021,794
Materials and Supplies	1,287,807	1,240,300	1,250,900	1,337,300
Capital Outlay	46,477	45,000	45,000	45,000
Total Expenditures	\$ 2,228,992	\$ 2,221,450	\$ 2,474,653	\$ 2,404,094
Total Revenues	\$ (869)	\$ 0	\$ (3,197)	\$ 0
NET EXPENDITURES	\$ 2,228,123	\$ 2,221,450	\$ 2,471,456	\$ 2,404,094

Authorized Complement	17
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Fire - Training Services

The Fire Training Center trains and educates employees in the most advanced fire-fighting skills available and provides opportunities for personal and professional development. The Training staff adheres to the most stringent methods developed by the National Fire Academy to ensure each employee receives instructions in emergency medical care as well as fire suppression.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,826,457	\$ 2,537,738	\$ 2,551,203	\$ 2,514,939
Materials and Supplies	750,473	707,774	710,578	629,377
Capital Outlay	30,988	13,500	13,500	5,000
Grants and Subsidies	5,000	0	0	0
Misc Expense	0	0	19,985	0
Total Expenditures	\$ 3,612,918	\$ 3,259,012	\$ 3,295,267	\$ 3,149,316
Total Revenues	\$ (6,790)	\$ 0	\$ (4,828)	\$ 0
NET EXPENDITURES	\$ 3,606,128	\$ 3,259,012	\$ 3,290,439	\$ 3,149,316
Authorized Complement				22

Communications

Communications provides receipt and transmission of all emergency calls. This service center receives all calls for fire and emergency medical services and dispatches the closest available fire company or emergency unit in the shortest possible time.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,006,037	\$ 5,486,259	\$ 5,243,520	\$ 5,949,670
Materials and Supplies	1,043,690	1,287,990	1,307,351	1,422,650
Total Expenditures	\$ 6,049,727	\$ 6,774,249	\$ 6,550,871	\$ 7,372,320
Total Revenues	\$ (2,472)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 6,047,255	\$ 6,774,249	\$ 6,550,871	\$ 7,372,320
Authorized Complement				63

Fire Prevention

Enforcement of fire codes through investigation, inspection, and education. The Fire Prevention Service Center focuses primarily on arson investigations, while continuing efforts to inspect buildings, educate the public on fire safety, and review fire safety plans. Fire Prevention provides state-certified inspectors who ensure response to plan reviews and inspections within 2 work days of receipt. New state laws provide fire investigators with police powers to facilitate investigations and apprehension of criminals. The public educators teach fire safety in a fire-related education environment.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,063,355	\$ 4,944,476	\$ 4,810,755	\$ 5,054,947
Materials and Supplies	174,186	188,335	188,335	188,335
Total Expenditures	\$ 5,237,541	\$ 5,132,811	\$ 4,999,090	\$ 5,243,282
Total Revenues	\$ (30,704)	\$ (20,000)	\$ (25,000)	\$ (25,000)
NET EXPENDITURES	\$ 5,206,837	\$ 5,112,810	\$ 4,974,090	\$ 5,218,282
Authorized Complement				52

Fire Fighting

Fire Fighting provides an emergency response through community-based fire and emergency medical service, with an emphasis on pre-hospital care and disaster preparedness. The mission statement of the Fire Fighting Service Center identifies all aspects of fire suppression and fire-based EMS services that are provided to the citizens of Memphis. This service center is charged with reducing the risk of life, health, and property from fire, trauma, acute illness, hazardous environmental conditions, and any other type of disaster.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 107,423,869	\$ 105,171,400	\$ 108,724,088	\$ 107,114,616
Materials and Supplies	3,524,693	2,386,558	3,375,554	2,386,932
Grants and Subsidies	10,000	0	5,000	0
Total Expenditures	\$ 110,958,562	\$ 107,557,958	\$ 112,104,642	\$ 109,501,552
Total Revenues	\$ (3,411,986)	\$ (1,549,385)	\$ (3,762,251)	\$ (2,072,300)
NET EXPENDITURES	\$ 107,546,576	\$ 106,008,573	\$ 108,342,391	\$ 107,429,252
Authorized Complement				1161

Emergency Medical Services

EMS provides an emergency pre-hospital medical response to the ill and injured citizens and visitors in the City of Memphis. The Memphis Fire Department has developed an EMS System which integrates three main components for the delivery of emergency medical care. The Office of Emergency Management provides support to Area and Incident Commanders through the pre-planning phases, community partnership, and resource allocation outside City government.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 31,874,184	\$ 33,197,678	\$ 31,964,272	\$ 36,209,392
Materials and Supplies	4,661,403	5,191,606	4,962,445	5,438,672
Capital Outlay	69,980	1,000	2,496	1,000
Grants and Subsidies	38,977	0	0	0
Misc Expense	0	0	650	0
Total Expenditures	\$ 36,644,544	\$ 38,390,284	\$ 36,929,864	\$ 41,649,064
Total Revenues	\$ (22,327,962)	\$ (23,134,704)	\$ (24,952,432)	\$ (25,487,814)
NET EXPENDITURES	\$ 14,316,582	\$ 15,255,580	\$ 11,977,432	\$ 16,161,250
Authorized Complement				384

Airport

The Airport provides an emergency response through fire, emergency medical services, and special operations with emphasis on disaster preparedness involving airport emergencies. The mission of the air rescue service center is to provide the highest level of health and safety to citizens utilizing the airport while traveling to and from the City of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,933,754	\$ 3,700,857	\$ 3,948,212	\$ 3,778,022
Materials and Supplies	245,002	252,209	242,896	252,209
Capital Outlay	0	30,000	64,832	30,000
Total Expenditures	\$ 3,178,756	\$ 3,983,066	\$ 4,255,940	\$ 4,060,231
Total Revenues	\$ (3,662,517)	\$ (3,983,066)	\$ (3,967,427)	\$ (4,060,231)
NET EXPENDITURES	\$ (483,760)	\$ 0	\$ 288,513	\$ 0

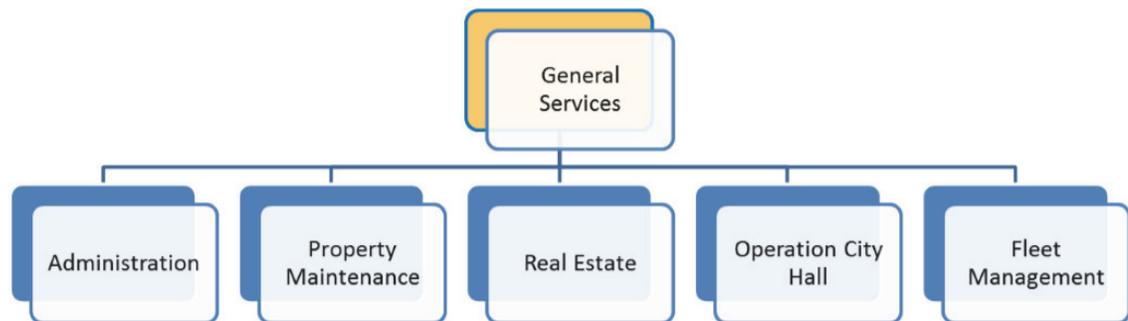
Authorized Complement	38
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GENERAL SERVICES

Mission Statement

To provide quality maintenance and repair for buildings and vehicles and other crucial support services for the Administration, City Divisions, and other governmental organizations in a cost-effective and efficient manner to assist them in accomplishing the City's mission.

Organization Structure



Services

The Division of General Services works in a number of ways to support the other divisions that make up the City's service and administrative system. General Services ensures that the 300+ city-owned facilities and 400+ structures function properly and meet the Americans with Disabilities Act (ADA) accessibility requirements. The Division provides maintenance for the City's 5,000+ pieces of rolling stock, handles the sale and acquisition of real property, as well as maintains 16 libraries, police precincts and training academy, and 80+ city-owned vacant lots.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 11,477,729	\$ 13,691,147	\$ 11,890,326	\$ 13,917,822
Materials and Supplies	8,724,698	10,435,107	11,205,761	10,482,954
Capital Outlay	2,969	85,000	87,119	85,000
Grants and Subsidies	11,768	0	5,000	0
Misc Expense	0	0	200	0
Total Expenditures	\$ 20,217,164	\$ 24,211,254	\$ 23,188,406	\$ 24,485,776
Total Revenues	\$ (2,258,455)	\$ (1,862,588)	\$ (2,094,451)	\$ (2,002,088)
NET EXPENDITURES	\$ 17,958,709	\$ 22,348,666	\$ 21,093,955	\$ 22,483,688
Authorized Complement				289

Performance Highlights

Completed Property Maintenance Facility at the Municipal Complex (old Walter Simmons)

- Remodeled Gender Separated restrooms at the Police training Academy
- Youth Services remodel
- Replaced HVAC at Fire Stations 17, 21, 25, 34, 35, 37, 39, 44, 55, and Douglas, Gaston, Mitchell, and McWherter Community Center, and the Fire Alarm Office
- Chiller replaced at Brooks Museum
- Renovations of City Council Conference Room, 2nd Floor and new elevators in City Hall
- New automated work order system for Property Maintenance and Operations of City Hall
- Upgraded M-5 and the Fuel system at Fleet
- Took over Fire Shop and stabilized the operations
- Designed new Facilities at the Municipal Complex and Raleigh Springs Shop
- Installed GPS on 40+ Property Vehicles
- Centralized the division's business operations

Issues & Trends

The General Services Division focuses on internal support functions that contribute to the overall appearance and functionality of City-owned facilities, property, vehicles and equipment, facilitate preventive maintenance, timely minor repairs, and energy conservation technologies to manage long term costs. We conduct construction inspections to ensure project completion and warranties are in place. We procure, maintain, and repair City vehicles and equipment as well as provide landscaping. We actively pursue partnerships with other Division and governmental organizations to centralize common services and to enter contracts that benefit city businesses.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
PROPERTY MAINTENANCE					
Property Maintenance: Total number of jobs completed annually	12,476	12,000	11,822	1,200	Government
Property Maintenance: The # of preventative maintenance work orders completed annually	1,044	1,100	1,126	1,200	Government
Property Maintenance: The percentage of priority 1 jobs completed in 24 hours	89%	90%	90%	90%	Government
REAL ESTATE					
# of surplus properties sold annually	11	20	24	27	Government
# of easement and encroachment agreements completed annually	70	75	70	75	Government
Revenue generated annually	\$829,345	\$826,025	\$770,702*	\$775,000	Government
OPERATION CITY HALL					
# of Work Orders for Preventive	New measure	New measure	913	920	Government
# of Work Orders for Routine	New measure	New measure	862	870	Government
# of City Hall work orders completed annually (total of Prevent and Routine)	1,700	1,800	1,775	1,800	Government
% of 168-180 boiler and chiller system checks performed on time	100%	100%	99%	100%	Government
% of repairs completed at or under 3 days monthly	100%	100%	90%	100%	Government
% of emergency work orders completed within 1 day	100%	100%	100%	100%	Government
# of maintenance work orders completed	1,211	Tracking	2,658	Tracking	Government
PRINTING/MAIL SERVICES					
# of certified mailings processed	30,519	30,000	31,168	30,000	Government
# of pieces of regular and presorted mail processed	524,358	524,000	625,454	550,000	Government
# of print jobs completed annually	1,156	1,000	1,013	1,000	Government
FLEET MANAGEMENT					
Average vehicle repair time (in days)	0.75	2	2	2	Government
% of fleet available	98%	96%	96%	96%	Government
% of stock parts available	81%	75%	75%	75%	Government

*Large Fiber Optic Company filed bankruptcy

General Services • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 10,708,948	\$ 15,502,174	\$ 11,751,398	\$ 16,262,266
Holiday Salary Full Time	651,881	0	561,954	0
Vacation Leave	794,727	0	872,492	0
Bonus Leave	115,228	0	114,090	0
Sick Leave	705,745	0	855,436	0
Overtime	587,604	778,500	689,334	575,500
Out of Rank Pay	8,647	6,000	4,460	6,000
Hazardous Duty Pay	15	0	0	0
Longevity Pay	14,424	3,700	24,575	3,700
Shift Differential	2,911	15,000	14,894	15,000
PTO Final Pay	112,693	210,363	200,560	210,363
Job Incentive	0	0	0	561,017
Required Special License Pay	0	20,000	0	20,000
Pension	705,705	464,597	830,219	887,493
Supplemental Pension	14,664	15,991	14,344	16,092
Social Security	58,308	8,089	69,932	8,089
Pension ADC	1,491,900	2,033,978	1,668,355	1,480,844
Group Life Insurance	35,210	46,855	32,473	45,601
Unemployment	18,320	21,120	22,560	20,800
Pension 401a Match	1,353	0	8,726	0
Medicare	194,955	237,949	226,328	232,777
Long Term Disability	45,951	43,889	41,291	44,934
Health Insurance - Value PPO	16,971	0	0	0
Health Insurance - Premier	1,110,722	1,174,956	961,363	1,275,528
Benefits Adjustments	0	118,122	0	37,176
Health Insurance-Local Plus Plan	617,485	691,572	609,292	770,592
Salaries - Part-Time/Temporary	357,538	929,200	764,606	607,200
On-the-job injury	214,381	171,500	123,866	171,500
Bonus Pay	39,750	0	0	0
Expense Recovery - Personnel	(7,148,307)	(8,802,408)	(8,572,222)	(9,334,650)
Total Personnel Services	\$ 11,477,729	\$ 13,691,147	\$ 11,890,326	\$ 13,917,821
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 317,824	\$ 350,000	\$ 359,258	\$ 350,000
Document Reproduction - City	2,500	2,500	6,074	2,500
City Storeroom Supplies	19,557	5,500	1,784	5,500
City Shop Charges	522,692	353,548	614,316	360,618
City Shop Fuel	160,454	166,111	180,778	170,265
Outside Computer Services	0	90,000	0	0
City Computer Svc Equipment	2,588	29,386	180,805	19,386

General Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Data/Word Process Software	225	102,726	97,726	5,000
City Telephone/Communications	340	2,500	2,203	0
Printing - Outside	71,679	78,584	70,000	78,584
Supplies - Outside	20,886	30,007	28,378	30,007
Word/Processing/Duplicate	95,573	0	0	0
Hand Tools	61,750	62,000	54,290	62,000
Clothing	42,663	54,500	71,306	54,500
Household Supplies	68,533	89,721	39,792	89,721
Safety Equipment	8,706	16,000	9,462	20,000
Outside Postage	450,180	476,100	475,666	526,100
Asphalt Products	0	25,000	7,548	25,000
Lumber & Wood Products	0	5,000	5,000	5,000
Steel & Iron Products	0	10,300	10,300	10,300
Lime Cement & Gravel	1,567	4,000	4,000	4,000
Chemicals	9,226	20,000	20,000	20,000
Materials and Supplies	1,928,065	1,860,000	1,839,746	1,899,163
Miscellaneous Expense	971	10,000	90,728	10,000
Outside Vehicle Repair	1,279	5,000	5,000	5,000
Outside Equipment Repair/Maintenance	153,881	299,380	224,480	288,120
Facilities Structure Repair - Outside	202,595	500,000	548,854	500,000
Horticulture	(150)	0	0	0
Advertising/Publication	7,500	10,000	7,500	10,000
Outside Phone/Communications	21,426	23,100	18,086	25,600
Janitorial Services	406,462	425,000	455,029	465,000
Security	1,092	419,000	504,000	504,000
Total Quality Management	150	0	0	0
Seminars/Training/Education	15,461	34,300	36,200	40,000
Misc Professional Services	1,281,181	1,921,511	2,075,562	1,970,374
Travel Expense	6,321	2,000	4,364	2,000
Unreported Travel	(57)	0	729	0
Relocation Expense	175,280	125,000	265,286	0
Utilities	1,385,949	1,440,000	1,614,999	1,528,000
Insurance	300,300	184,074	183,615	193,957
Claims	56,992	52,759	52,479	52,759
Lawsuits	32,000	50,000	50,000	50,000
Dues/Memberships/Periodicals	2,930	7,000	8,414	7,000
Misc Services and Charges	115,287	177,000	170,004	177,000
Equipment Rental	1,003,894	1,080,000	1,000,000	1,080,000
Expense Recovery - M & S	(231,054)	(163,500)	(188,000)	(163,500)
Total Materials and Supplies	\$ 8,724,698	\$ 10,435,107	\$ 11,205,760	\$ 10,482,954

General Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
CAPITAL OUTLAY				
Equipment	\$ 2,969	\$ 85,000	\$ 87,119	\$ 85,000
Total Capital Outlay	\$ 2,969	\$ 85,000	\$ 87,119	\$ 85,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 11,768	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 11,768	\$ 0	\$ 5,000	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 200	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 200	\$ 0
TOTAL EXPENDITURES	\$ 20,217,164	\$ 24,211,254	\$ 23,188,406	\$ 24,485,776
LOCAL TAXES				
Fiber Optic Franchise Fees	\$ 714,430	\$ 750,000	\$ 725,000	\$ 715,000
Fiber Optic Franchise Fees-Prior	278,232	0	0	0
Total Local Taxes	\$ 992,662	\$ 750,000	\$ 725,000	\$ 715,000
CHARGES FOR SERVICES				
Rental Fees	\$ 1,006,563	\$ 1,000,000	\$ 1,003,061	\$ 1,000,000
Rent Of Land	184,492	31,738	200,000	201,238
Outside Revenue	9,453	0	21,137	15,000
Easements & Encroachments	64,075	75,000	75,875	65,000
Total Charges for Services	\$ 1,264,583	\$ 1,106,738	\$ 1,300,073	\$ 1,281,238
OTHER REVENUES				
Miscellaneous Income	\$ 1,708	\$ 0	\$ 0	\$ 0
Miscellaneous Revenue	0	0	7,127	0
Recovery Of Prior Year Expense	(498)	0	62,250	0
Mow to Own Program - Program Fees	0	5,850	0	5,850
Total Other Revenues	\$ 1,210	\$ 5,850	\$ 69,378	\$ 5,850
TOTAL REVENUES	\$ (2,258,455)	\$ (1,862,588)	\$ (2,094,451)	\$ (2,002,088)
NET EXPENDITURES	\$ 17,958,709	\$ 22,348,666	\$ 21,093,955	\$ 22,483,688

Administration

General Services Administration provides management, direction, and administrative support to General Services various service centers by monitoring, coordinating and evaluating budget expenditures, capital equipment purchases, and capital improvement projects to help them achieve their goals and objectives in the most efficient and cost-effective manner.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 689,874	\$ 1,584,612	\$ 1,335,293	\$ 1,722,709
Materials and Supplies	387,060	533,250	523,972	532,244
Misc Expense	0	0	200	0
Total Expenditures	\$ 1,076,934	\$ 2,117,863	\$ 1,859,465	\$ 2,254,953
NET EXPENDITURES	\$ 1,076,934	\$ 2,117,863	\$ 1,859,465	\$ 2,254,953
Authorized Complement				20

Property Maintenance

Property Maintenance provides customers with cost-effective maintenance and repair, administers warranties for City facilities, makes recommendations on all plans regarding construction and major repairs, and provides a preventive maintenance program focusing on our customers' service delivery expectations.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 7,826,596	\$ 8,516,454	\$ 7,645,467	\$ 8,606,615
Materials and Supplies	3,995,266	4,944,288	5,479,131	5,025,305
Capital Outlay	0	85,000	85,000	85,000
Grants and Subsidies	6,768	0	5,000	0
Total Expenditures	\$ 11,828,629	\$ 13,545,742	\$ 13,214,598	\$ 13,716,920
Total Revenues	\$ (1,141,646)	\$ (1,000,000)	\$ (1,133,709)	\$ (1,000,000)
NET EXPENDITURES	\$ 10,686,983	\$ 12,545,742	\$ 12,080,889	\$ 12,716,920

Authorized Complement	102
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Real Estate

Real Estate assists the Administration, other divisions, agencies and/or service centers in providing analyses involving feasibility studies, preparation of land valuations, and direction in accomplishing possible projects. Real estate also assist in acquiring real property or interests in real property, including in-leasing and out-leasing of land and improvements and management of real property; as well as the sale of excess or tax delinquent City parcels.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 444,435	\$ 436,563	\$ 422,207	\$ 476,229
Materials and Supplies	189,192	281,691	352,953	191,300
Total Expenditures	\$ 633,627	\$ 718,255	\$ 775,160	\$ 667,529
Total Revenues	\$ (1,107,853)	\$ (862,588)	\$ (938,125)	\$ (987,088)
NET EXPENDITURES	\$ (474,227)	\$ (144,333)	\$ (162,965)	\$ (319,560)

Authorized Complement	6
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Operation City Hall

The Operation of City Hall provides a safe, clean and comfortable environment for employees and visitors. The Operation City Hall also provides timely, efficient, and quality service to employees inside City Hall and Public Safety for the buildings. The Printing/Mail Services provides quality services to all City Government centers and is responsible for city print jobs, inter-office and postal delivery of mail, the administration of the copier contracts, and handles the purchasing of all paper for the city in the most cost-efficient and expeditious manner to meet the needs of the customers.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,679,815	\$ 1,959,542	\$ 1,718,167	\$ 2,095,937
Materials and Supplies	4,139,410	4,675,878	4,847,228	4,734,105
Capital Outlay	2,969	0	2,119	0
Total Expenditures	\$ 5,822,194	\$ 6,635,420	\$ 6,567,513	\$ 6,830,042
Total Revenues	\$ (9,453)	\$ 0	\$ (22,617)	\$ (15,000)
NET EXPENDITURES	\$ 5,812,740	\$ 6,635,420	\$ 6,544,896	\$ 6,815,042
Authorized Complement				27

Park Operations

Park Operations performs maintenance support for Memphis Park facilities and services.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 8,017	\$ 0	\$ 2,479	\$ 0
Total Expenditures	\$ 8,017	\$ 0	\$ 2,479	\$ 0
NET EXPENDITURES				
	\$ 8,017	\$ 0	\$ 2,479	\$ 0
Authorized Complement				0

Fleet Management

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 837,007	\$ 1,193,975	\$ 769,192	\$ 1,016,332
Materials and Supplies	5,756	0	0	0
Grants and Subsidies	5,000	0	0	0
Total Expenditures	\$ 847,763	\$ 1,193,975	\$ 769,192	\$ 1,016,332
NET EXPENDITURES	\$ 847,763	\$ 1,193,975	\$ 769,192	\$ 1,016,332

Authorized Complement	134
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Fleet personnel costs are in the General Fund and recovered from the Fleet Fund.

GRANTS & AGENCIES

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Grants and Subsidies	\$ 57,656,512	\$ 52,103,188	\$ 61,278,188	\$ 55,712,822
Expense Recovery	(7,648,133)	(5,500,000)	(7,000,000)	(5,500,000)
Transfers Out	15,004,191	2,626,431	21,626,432	0
Total Expenditures	\$ 65,012,570	\$ 49,229,620	\$ 75,904,620	\$ 50,212,822
Total Revenues	\$ (6,561,033)	\$ (4,000,000)	\$ (6,500,000)	\$ (6,500,000)
NET EXPENDITURES	\$ 58,451,537	\$ 45,229,620	\$ 69,404,620	\$ 43,712,822
Authorized Complement				0

Grants & Agencies • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
GRANTS AND SUBSIDIES				
Aging Commission of the Mid-South	\$ 143,906	\$ 143,906	\$ 143,906	\$ 143,906
Elections	0	0	0	1,000,000
Shelby County Assessor	2,249,230	0	0	0
Community Initiatives Grants for Non-Profits	2,701,147	3,075,298	3,075,298	2,485,000
Start Co.	75,000	75,000	75,000	75,000
Memphis & Shelby County Film and Television Commission	175,000	218,000	218,000	218,000
Pensioners Insurance	4,982,919	8,373,569	8,365,569	8,373,569
Memphis River Parks Partnership	2,974,000	2,974,003	2,974,003	2,974,003
Memphis Area Transit Authority	34,420,040	26,670,000	35,870,000	29,170,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	200,000	250,000	250,000	250,000
EDGE	(82,026)	0	0	350,000
Urban Art	150,000	150,000	150,000	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	150,000	150,000	150,000	250,000
Black Business Association	200,000	300,000	300,000	300,000
Convention Center	2,050,410	2,434,577	2,434,577	2,659,509
WIN Operational	2,583	50,000	14,000	0
Innovate Memphis	837,000	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	75,000
Life Line to Success	0	0	19,000	75,000
Shelby County School Mixed Drink Proceeds	4,018,968	4,000,000	4,000,000	4,000,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335
The 800 Initiative	0	500,000	500,000	500,000
Total Grants and Subsidies	\$ 57,656,512	\$ 52,103,188	\$ 61,278,188	\$ 55,712,822
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (7,648,133)	\$ (5,500,000)	\$ (7,000,000)	\$ (5,500,000)
Total Expense Recovery	\$ (7,648,133)	\$ (5,500,000)	\$ (7,000,000)	\$ (5,500,000)
TRANSFERS OUT				
Oper Tfr Out - Solid Waste Fund	\$ 2,000,000	\$ 0	\$ 15,000,000	\$ 0
Oper Tfr Out - CRA Program	2,977,312	0	0	0
Oper Tfr Out - Pre-K Fund	3,000,000	0	0	0
Oper Tfr Out - Capital Projects Fund	7,026,880	0	4,000,000	0
Oper Tfr Out - OPEB Fund	0	2,626,431	2,626,431	0
Total Transfers Out	\$ 15,004,191	\$ 2,626,431	\$ 21,626,432	\$ 0

Grants & Agencies • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
TOTAL EXPENDITURES	\$ 65,012,570	\$ 49,229,620	\$ 75,904,620	\$ 50,212,822
LOCAL TAXES				
Mixed Drink Tax	\$ 4,061,033	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Total Local Taxes	\$ 4,061,033	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
TRANSFERS IN				
Oper Tfr In - State Street Aid	\$ 2,500,000	\$ 0	\$ 2,500,000	\$ 2,500,000
Total Transfers In	\$ 2,500,000	\$ 0	\$ 2,500,000	\$ 2,500,000
TOTAL REVENUES	\$ (6,561,033)	\$ (4,000,000)	\$ (6,500,000)	\$ (6,500,000)
NET EXPENDITURES	\$ 58,451,537	\$ 45,229,620	\$ 69,404,620	\$ 43,712,822

Community Initiative for Non-profits

	Grantee	FY20 Amount
1	Academy for Youth Empowerment	\$ 51,150
2	Alcy Ball Development Corporation	\$ 5,000
3	April 4th Foundation	\$ 17,500
4	Bloomfield Urban Initiative	\$ 15,000
5	Blues City Cultural Center	\$ 25,000
6	Boys and Girls Club of Greater Memphis	\$ 98,125
7	Bridges USA	\$ 17,500
8	Building People Building Communities	\$ 10,000
9	Caregivers Refresh Center Inc	\$ 5,000
10	Christian Development Outreach Center	\$ 20,000
11	Cocaine Alcohol Awareness Program Inc.	\$ 5,000
12	CodeCrew	\$ 60,500
13	Cordova Leadership Council	\$ 15,000
14	Cornelia Crenshaw Human Rights Preservation Foundation	\$ 50,000
15	Courtire Cares	\$ 15,000
16	DI MANS Inc.	\$ 15,000
17	Divine Nine Foundation of Memphis	\$ 6,000
18	Dragonfly Capacity Development	\$ 10,000
19	Dress for Success Memphis	\$ 25,000
20	Emmanuel Center	\$ 20,000
21	Families Matter	\$ 15,000
22	Family Safety Center	\$ 100,000
23	Feed the Needy	\$ 35,000
24	FFUN: Freedom From Unnecessary Negatives	\$ 125,000
25	Girl Scouts Heart of the South	\$ 10,000
26	Girls Inc	\$ 25,000
27	GMFEC: Rise Foundation	\$ 20,000
28	Good Samaritan Outreach Ministries	\$ 17,500
29	Greater Memphis Media	\$ 65,000
30	Greater Whitehaven Economic Redevelopment Corporation	\$ 48,000
31	Grooming Greatness	\$ 36,350
32	Harmonic South String Orchestra	\$ 10,000
33	IBEW-Jonnie Dawson Charitable Foundation	\$ 40,000
34	Junior Achievement of Memphis and the Mid-South	\$ 5,000
35	Klondike Smokey City	\$ 25,000
36	Ladies In Need Can Survive	\$ 5,000
37	Leadership Memphis	\$ 10,000
38	Lemoyne Owen CDC	\$ 30,000
39	Lifeline to Success	\$ 200,000
40	LMN Scholarship Foundation	\$ 2,500
41	Make a Difference Foundation	\$ 10,000
42	Memphians Inc.	\$ 5,000

Community Initiative for Non-profits *(continued)*

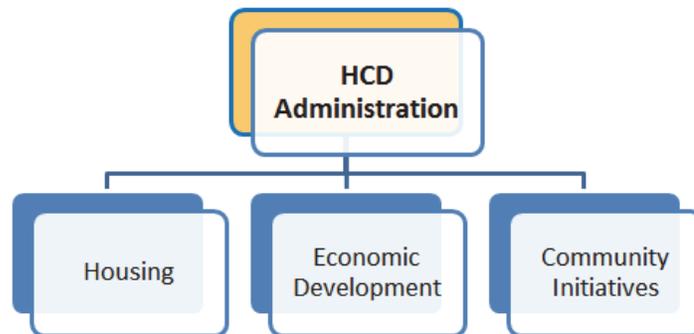
	Grantee	FY20 Amount
43	Memphis Child Advocacy Center	\$ 60,000
44	Memphis Gridiron Ministries	\$ 26,875
45	Memphis Kings Youth	\$ 5,000
46	Meritan	\$ 25,000
47	Metropolitan Inter-Faith Association (MIFA)	\$ 113,500
48	Mission Possible COSM	\$ 5,000
49	Mouth of the South Foundation	\$ 10,000
50	Music Export Memphis	\$ 2,000
51	My City Rides	\$ 15,000
52	National Association for the Advancement of Colored People (NAACP)	\$ 25,000
53	National Tourism and Heritage Association	\$ 10,000
54	Neighborhood Christian Centers	\$ 50,000
55	New Ballet Ensemble and School	\$ 30,000
56	OBSoccer Brazilian Soccer School	\$ 15,000
57	Operation Stand Down	\$ 15,000
58	Playback Memphis	\$ 5,000
59	Porter Leath	\$ 5,000
60	PURE Youth Athletics Alliance	\$ 87,000
61	Saving Lost Kids	\$ 15,000
62	School Seed for White Station High School	\$ 5,000
63	Sidneys Friends	\$ 5,000
64	Streets Ministries	\$ 10,000
65	Tech 901	\$ 5,000
66	The Arc MidSouth	\$ 5,000
67	The Hospitality Hub of Memphis	\$ 200,000
68	The Works	\$ 20,000
69	UCAN of Memphis	\$ 5,000
70	University of Memphis Foundation First Team	\$ 200,000
71	Victims to Victory	\$ 10,000
72	Volunteer Memphis	\$ 25,000
73	Westwood Youth Development	\$ 2,500
74	Women of Concern	\$ 25,000
75	Womens Foundation for a Greater Memphis	\$ 80,000
76	Young Womens Christian Association (YWCA Memphis)	\$ 18,000
77	Youth Engineered Success	\$ 25,000
	Total Approved	\$ 2,485,000

HOUSING & COMMUNITY DEVELOPMENT

Mission Statement

To make Memphis a world-class city by facilitating and delivering resources and services that improve the quality of life for every neighbor and neighborhood. To make our City and our neighborhoods strong, healthy, and thriving by providing loans and grants, education, expert advice, and direct and indirect services to our entire community.

Organization Structure



Services

The Division of Housing and Community Development (HCD) works every day to improve Memphis and the lives of Memphians. Its broad range of services includes fighting homelessness, giving children safer homes, providing affordable housing, strengthening neighborhoods, and growing the economy with major projects. To do this, HCD provides loans and grants, education, expert advice, and direct and indirect services to our entire community.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 265,574	\$ 391,229	\$ 2,537,805	\$ 2,584,962
Materials and Supplies	285,703	331,558	335,300	352,930
Grants and Subsidies	3,906,067	3,809,093	2,842,554	2,248,203
Total Expenditures	\$ 4,457,344	\$ 4,531,880	\$ 5,715,659	\$ 5,186,095
Total Revenues	\$ (233,201)	\$ (129,704)	\$ (611,539)	\$ (813,704)
NET EXPENDITURES	\$ 4,224,143	\$ 4,402,176	\$ 5,104,120	\$ 4,372,391

Authorized Complement	2
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Performance Highlights

- Provide down payment assistance to 36 low-to-moderate income families buying homes within the City limits
- Provide financial assistance to 11 teachers, 20 public safety workers, and 43 middle income home buyers who purchased a home within the City limits through the Down Payment Assistance Program
- During HCD's second year administering the Weatherization program, the department received 641 applications, approved 368, audited 42, completed 16, and are in progress on 13 Single Family units; and has 67 Multi-Family units planned for audit and 22 are in progress
- Agencies designated as Community Housing Development Organizations (CHDO) opened 26 projects and completed 17 under the HOME grant for FY2019; and NSP Phase II opened 23 projects and completed 16 under the CDBG grant for FY2019
- Lead Program assessed 72 units resulting in 67 lead hazard findings. The Lead department cleared 74 units of lead hazards in FY2019 (units may initially have had findings occur in the previous fiscal year)

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
HOUSING					
Households supported through rental assistance†	576	428	300	242	Neighborhoods
New units produced	6	25	91	39	Neighborhoods
Existing units rehabilitated	51	260	52	60	Neighborhoods
Existing units acquired (excluding DPA)	New measure	New measure	252	Tracking	Neighborhoods
Downpayment assistance (federal and city funded)	89	20	104	104	Neighborhoods
Units weatherized	New measure	New measure	20	187	Neighborhoods
Lead hazard units remediated	New measure	New measure	71	60	Neighborhoods
Lead hazard units repaired with supplemental funding	New measure	New measure	29	20	Neighborhoods
HOPWA					
Short-term rent, mortgage, and utility assistance to prevent homelessness of the individual or family	261	300	250	240	Neighborhoods
Tenant-based rental assistance	154	175	155	160	Neighborhoods
Units provided in permanent housing facilities developed, leased, or operated with HOPWA funds	18	26	20	16	Neighborhoods
Units provided in transitional short-term housing facilities developed, leased, or operated with HOPWA funds	57	75	60	70	Neighborhoods

Housing & Community Development • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 63,460	\$ 135,908	\$ 83,249	\$ 136,792
Holiday Salary Full Time	4,624	0	3,154	0
Vacation Leave	5,774	0	679	0
Bonus Leave	1,019	0	0	0
Sick Leave	1,486	0	2,038	0
Pension	4,084	0	4,127	5,574
Pension ADC	11,633	17,508	14,193	12,205
Group Life Insurance	5	0	0	0
Unemployment	80	80	80	80
Medicare	1,318	1,413	1,336	1,338
Long Term Disability	324	265	243	268
Health Insurance-Local Plus Plan	262	0	0	0
On-the-job injury	937	0	0	0
Federal Grant Match - Personnel	170,168	236,055	2,428,706	2,428,705
Bonus Pay	400	0	0	0
Total Personnel Services	\$ 265,574	\$ 391,229	\$ 2,537,805	\$ 2,584,962
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 0	\$ 5,536	\$ 0	\$ 0
City Shop Fuel	0	6,002	0	0
City Computer Svc Equipment	21,857	0	0	0
Supplies - Outside	285	895	895	895
Advertising/Publication	0	169	169	169
Janitorial Services	733	0	0	0
Security	11,907	0	0	0
Seminars/Training/Education	170	2,325	2,325	2,325
Misc Professional Services	2,200	0	0	0
Utilities	7,908	0	3,741	0
Insurance	125,806	93,090	125,628	126,000
Claims	0	3,539	3,539	3,539
Lawsuits	34,523	34,523	13,523	34,523
Dues/Memberships/Periodicals	480	738	738	738
Misc Services and Charges	6,281	18,052	18,052	18,052
Federal Grant Match - M & S	73,554	166,689	166,690	166,689
Total Materials and Supplies	\$ 285,703	\$ 331,558	\$ 335,300	\$ 352,930

Housing & Community Development • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
GRANTS AND SUBSIDIES				
Payment To Subgrantees	\$ 50,008	\$ 144,475	\$ 144,475	\$ 144,475
Section 108 - Court Square	1,560,267	1,519,270	0	0
Business & Economic Development Grants	8,536	0	0	0
Community Initiatives Grants for Non-Profits	3,680	0	0	0
Community Development Grants	580,463	300,000	300,000	331,761
Homeless Initiative	193,132	232,500	232,500	232,500
Downpayment Assist/City	170,389	192,930	192,930	192,930
Social Services Administration	86,797	89,537	89,537	89,537
MHA/HCD Community Development Projects	150,000	157,000	1,066,402	157,000
Target Area Small Business Loan Fund	65	0	0	0
Middle Income Housing	432,618	500,000	500,000	500,000
Pyramid - Section 108	660,112	673,381	0	0
A More Excellent Way	10,000	0	0	0
River Parks Docking	0	0	316,710	600,000
Total Grants and Subsidies	\$ 3,906,067	\$ 3,809,093	\$ 2,842,554	\$ 2,248,203
TOTAL EXPENDITURES	\$ 4,457,345	\$ 4,531,880	\$ 5,715,659	\$ 5,186,095
LOCAL TAXES				
Bankruptcy Interest & Penalty	\$ 6,478	\$ 0	\$ 5,729	\$ 0
Total Local Taxes	\$ 6,478	\$ 0	\$ 5,729	\$ 0
CHARGES FOR SERVICES				
Parking Lots	\$ 66,338	\$ 0	\$ 113,813	\$ 84,000
Outside Revenue	49,697	0	44,202	0
HCD- Docking Fees	0	0	316,710	600,000
Total Charges for Services	\$ 116,034	\$ 0	\$ 474,725	\$ 684,000
OTHER REVENUES				
Miscellaneous Income	\$ 102,152	\$ 129,704	\$ 129,027	\$ 129,704
FNMA Service Fees	2,136	0	2,058	0
Recovery Of Prior Year Expense	6,400	0	0	0
Total Other Revenues	\$ 110,689	\$ 129,704	\$ 131,085	\$ 129,704
TOTAL REVENUES	\$ (233,201)	\$ (129,704)	\$ (611,539)	\$ (813,704)
NET EXPENDITURES	\$ 4,224,143	\$ 4,402,176	\$ 5,104,120	\$ 4,372,391

Housing

Housing creates homeownership opportunities for families buying real estate within the corporate limits of Memphis by assisting with down payment and closing costs.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 277,111	\$ 391,229	\$ 2,537,805	\$ 2,584,962
Materials and Supplies	126,385	228,523	199,727	217,810
Grants and Subsidies	663,800	837,405	837,405	837,405
Total Expenditures	\$ 1,067,296	\$ 1,457,157	\$ 3,574,937	\$ 3,640,177
Total Revenues	\$ (117,167)	\$ (129,704)	\$ (137,066)	\$ (213,704)
NET EXPENDITURES	\$ 950,129	\$ 1,327,453	\$ 3,437,871	\$ 3,426,473

Authorized Complement	2
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Economic Development

Economic Development provides financing opportunities for emerging and existing small businesses for job creation and retention through public-private partnerships.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 804	\$ 825	\$ 825	\$ 0
Grants and Subsidies	2,228,915	2,192,651	316,710	600,000
Total Expenditures	\$ 2,229,719	\$ 2,193,476	\$ 317,535	\$ 600,000
Total Revenues	\$ (116,034)	\$ 0	\$ (474,473)	\$ (600,000)
NET EXPENDITURES	\$ 2,113,684	\$ 2,193,476	\$ (156,938)	\$ 0
Authorized Complement				0

Community Initiatives

Community Initiatives utilize local funding to address community-based needs through grants and sponsorships for outreach activities.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 124,582	\$ 102,210	\$ 134,748	\$ 135,120
Grants and Subsidies	1,013,352	779,037	1,688,439	810,798
Total Expenditures	\$ 1,137,934	\$ 881,247	\$ 1,823,186	\$ 945,918
NET EXPENDITURES	\$ 1,137,934	\$ 881,247	\$ 1,823,186	\$ 945,918
Authorized Complement				0

Renaissance Business Center

The Center connects the community and private institutions to help persons and organizations grow successful businesses.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ (11,537)	\$ 0	\$ 0	\$ 0
Materials and Supplies	33,932	0	0	0
Total Expenditures	\$ 22,395	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 22,395	\$ 0	\$ 0	\$ 0
Authorized Complement				0

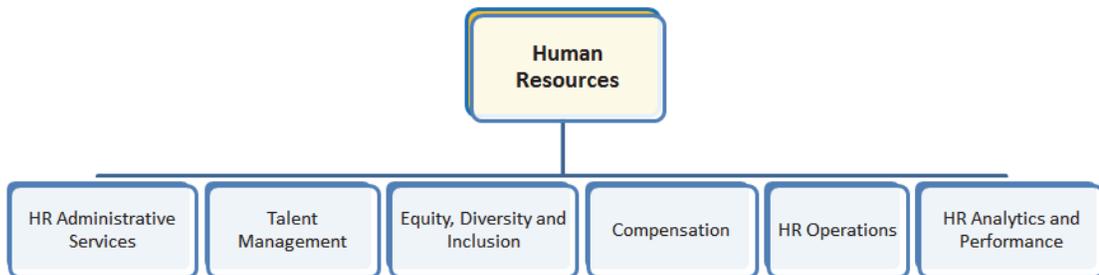


HUMAN RESOURCES

Mission Statement

The mission of the HR Division is to establish a values-driven culture and build a brilliant workforce.

Organization Structure



Services

The Human Resources Division consists of six (6) strategic service areas: HR Administrative Services; Talent Management; Equity, Diversity and Inclusion; Compensation; HR Operations; HR Analytics and Performance.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 4,680,827	\$ 5,488,038	\$ 5,481,253	\$ 5,651,568
Materials and Supplies	4,502,074	3,090,262	3,297,438	3,203,706
Capital Outlay	167,916	75,000	69,606	32,000
Misc Expense	0	0	11,351	0
Total Expenditures	\$ 9,350,818	\$ 8,653,300	\$ 8,859,648	\$ 8,887,273
Total Revenues	\$ (105,245)	\$ (126,000)	\$ (357,289)	\$ (67,000)
NET EXPENDITURES	\$ 9,245,573	\$ 8,527,300	\$ 8,502,359	\$ 8,820,273

Authorized Complement

50

Performance Highlights

Innovation

- Oracle HCM Phase I and II Implementation & Go-live: first and largest Oracle Public Sector implementation in the U.S.
- Leveraged innovative technology to deliver key outcomes:
 - Radical revamp and optimization of the Police promotional process
 - Improved efficiencies for clerical and newly-launched maintenance proficiency testing
 - Added social sourcing with Taleo recruiting
 - Introduced first-ever Learning Management System for the City of Memphis
 - Established Crafts Career Fair, Virtual Career Fairs, and Apprenticeship programs as innovative ways to recruit talent in specific career fields

Public Safety

- Memphis Fire Department promotions – 59
- Memphis Police Department promotions – 118

Equity, Diversity & Inclusion

- Received 1968 Grant Project; as a result, provided 33 retired sanitation workers financial education and grant funding
- Launched heritage month commemoration series to recognize and celebrate workforce diversity at City of Memphis

Professional Development

Trained over 2,200 employees in various professional skills

Total Rewards

- Made targeted market adjustments to salaries; \$15.50
- Introduced paperless Carry-Over Vacation process
- Offered employees premium-free holiday (December)
- Opened CoM's second employee clinic in partnership with Baptist Healthcare
- Launched the Sick Leave Bank campaign for represented and non-represented employees
- Sent benefits confirmation statements before and after open enrollment
- Began providing voluntary benefits and clinic access to part-time employees
- Improved retirement benefits for more than 1,000 social security employees by introducing a 401 (a)-matching program
- Became the first public-sector employer in the U.S. to offer a student loan reduction program
- Achieved Health Champion designation by the American Diabetes Association
- Named a Healthier Tennessee Workplace by the Governor's Foundation

Issues & Trends

- Intense competition for talent
 - Public Safety recruitment and retention
 - Creating and recruiting Sr. Management opportunities
 - Hiring for highly skilled positions – Crafts and CDL drivers
- Slow, difficult and manual processes that create barriers to operational efficiency
- Improve employer branding and internal communications

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
ADMINISTRATION					
Turnover: Resignation rate of full-time employees (%)	2.7%	3.0%	3.7%	5.0%	Government
Police: Resignation rate of commissioned personnel (%)	2.1%	3.0%	2.4%	4.0%	Government
Fire: Resignation rate of commissioned personnel (%)	2.2%	3.0%	3.6%	4.0%	Government
TALENT MANAGEMENT					
Average time to fill active open positions (days)	89	90	71	75	Government

Human Resources • Division Detail

HUMAN RESOURCES • DIVISION DETAIL

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 2,739,990	\$ 3,672,753	\$ 3,130,825	\$ 3,631,322
Holiday Salary Full Time	141,989	0	142,201	0
Vacation Leave	126,391	0	107,054	0
Bonus Leave	23,655	0	37,581	0
Sick Leave	42,569	0	71,775	0
Overtime	6,141	0	2,149	0
Out of Rank Pay	12,162	0	11,318	0
PTO Final Pay	132,033	20,000	66,687	77,939
Pension	158,384	80,702	164,029	212,435
Social Security	25,624	0	22,052	0
Pension ADC	209,615	473,131	385,738	323,520
Group Life Insurance	7,751	8,198	8,225	10,009
Unemployment	3,040	3,280	3,280	3,840
Medicare	50,457	47,609	49,246	53,586
Long Term Disability	8,951	9,054	9,025	10,717
Health Insurance - Value PPO	2,148	0	0	0
Health Insurance - Premier	157,148	154,656	162,068	164,964
Benefits Adjustments	0	31,214	0	29,666
Health Insurance-Local Plus Plan	132,960	112,008	125,259	133,956
Salaries - Part-Time/Temporary	374,805	482,040	481,200	606,221
On-the-job injury	727	600	3,337	600
Tuition Reimbursement - New	294,292	193,500	368,258	193,500
Book Reimbursement - New	4,094	6,500	7,239	6,500
Student Loan Repayment	251,369	360,000	282,731	360,000
Bonus Pay	28,503	0	7,181	0
Expense Recovery - Personnel	(253,972)	(167,207)	(167,207)	(167,207)
Total Personnel Services	\$ 4,680,827	\$ 5,488,038	\$ 5,481,253	\$ 5,651,568
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 2,087	\$ 10,711	\$ 1,000	\$ 12,925
City Shop Fuel	268	371	371	2,381
Outside Computer Services	5,684	0	5,968	6,267
City Computer Svc Equipment	129,505	19,600	49,086	34,000
Supplies - Outside	35,057	45,292	46,961	43,100
Food Expense	6,956	0	0	0
Outside Postage	552	0	479	0
Materials and Supplies	17,230	31,950	28,155	30,950
Miscellaneous Expense	11,765	0	0	0
Outside Equipment Repair/Maintenance	480	0	0	0
Medical/Dental/Veterinary	303,492	689,300	742,848	690,500
Advertising/Publication	118,825	209,600	263,448	211,100

Human Resources • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Outside Phone/Communications	30,697	24,780	26,519	32,300
Seminars/Training/Education	24,226	61,735	51,823	53,900
Misc Professional Services	4,159,843	2,350,890	2,493,372	2,489,096
Rewards and Recognition	100,217	89,830	95,251	64,530
Travel Expense	38,492	86,300	85,854	55,742
Unreported Travel	(7,299)	0	2,614	0
Relocation Expense	4,054	0	0	0
Mileage	1,441	4,000	2,000	2,750
Insurance	33,508	27,538	27,538	27,638
Claims	0	3,000	0	3,000
Lawsuits	0	7,276	0	8,876
Dues/Memberships/Periodicals	4,006	14,153	14,403	14,778
Rent	100,236	100,515	64,516	65,635
Misc Services and Charges	24,603	7,354	9,620	9,715
Expense Recovery - M & S	(723,115)	(742,500)	(763,726)	(707,500)
Catering	79,265	48,566	49,337	52,022
Total Materials and Supplies	\$ 4,502,074	\$ 3,090,262	\$ 3,297,438	\$ 3,203,706
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 167,916	\$ 75,000	\$ 69,606	\$ 32,000
Total Capital Outlay	\$ 167,916	\$ 75,000	\$ 69,606	\$ 32,000
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 11,351	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 11,351	\$ 0
TOTAL EXPENDITURES	\$ 9,350,818	\$ 8,653,300	\$ 8,859,648	\$ 8,887,273
FEDERAL GRANTS				
Federal Grants - Others	\$ 28,800	\$ 26,000	\$ 21,917	\$ 26,000
Total Federal Grants	\$ 28,800	\$ 26,000	\$ 21,917	\$ 26,000
OTHER REVENUES				
Donated Revenue	\$ 45,879	\$ 100,000	\$ 38,172	\$ 41,000
Recovery Of Prior Year Expense	30,566	0	3,200	0
Total Other Revenues	\$ 76,445	\$ 100,000	\$ 41,372	\$ 41,000
TRANSFERS IN				
Oper Tfr In - Healthcare Fund	\$ 0	\$ 0	\$ 294,000	\$ 0
Total Transfers In	\$ 0	\$ 0	\$ 294,000	\$ 0
TOTAL REVENUES	\$ (105,245)	\$ (126,000)	\$ (357,289)	\$ (67,000)
NET EXPENDITURES	\$ 9,245,573	\$ 8,527,300	\$ 8,502,359	\$ 8,820,273

HR Administration Services

Spearheads strategic human capital initiatives for the City with a focus on attracting, developing, equipping, and retaining an engaged workforce. Administers HR team to execute on enterprise-wide HR initiatives.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 220,551	\$ 222,902	\$ 237,242	\$ 233,278
Materials and Supplies	189,809	99,390	96,235	103,787
Capital Outlay	1,042	70,000	39,778	20,000
Misc Expense	0	0	1,270	0
Total Expenditures	\$ 411,402	\$ 392,292	\$ 374,525	\$ 357,065
NET EXPENDITURES	\$ 411,402	\$ 392,292	\$ 374,525	\$ 357,065
Authorized Complement				2

Talent Management

Oversees the recruiting and retention of top talent for public safety with emphasis on talent acquisition, training, development, and promotional assessments.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,327,411	\$ 2,593,835	\$ 2,766,380	\$ 2,637,077
Materials and Supplies	2,767,984	2,195,991	2,281,652	2,170,205
Capital Outlay	35,938	0	2,459	10,000
Misc Expense	0	0	8,849	0
Total Expenditures	\$ 5,131,333	\$ 4,789,826	\$ 5,059,340	\$ 4,817,282
Total Revenues	\$ (28,196)	\$ 0	\$ (317,200)	\$ 0
NET EXPENDITURES	\$ 5,103,137	\$ 4,789,826	\$ 4,742,140	\$ 4,817,282

Authorized Complement	20
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Compensation

Develops and administers effective compensation strategies and programs to support the City's recruiting and retention efforts.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 463,202	\$ 494,981	\$ 489,702	\$ 568,319
Materials and Supplies	33,887	24,080	24,598	290,960
Capital Outlay	105	0	0	0
Misc Expense	0	0	623	0
Total Expenditures	\$ 497,194	\$ 519,061	\$ 514,923	\$ 859,279
Total Revenues	\$ (3,277)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 493,917	\$ 519,061	\$ 514,923	\$ 859,279
Authorized Complement				6

Equity, Diversity and Inclusion

Creates initiatives and programs to establish a fair and inclusive work environment to support Memphis' diverse workforce and community. This team develops internal employee resource group programming, maintains policies, facilitates labor discussions, and provides external outreach to best serve the City.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 482,411	\$ 993,642	\$ 886,005	\$ 925,562
Materials and Supplies	228,164	404,320	403,224	394,038
Capital Outlay	379	5,000	27,369	2,000
Misc Expense	0	0	609	0
Total Expenditures	\$ 710,954	\$ 1,402,963	\$ 1,317,207	\$ 1,321,600
Total Revenues	\$ (71,880)	\$ (126,000)	\$ (40,089)	\$ (67,000)
NET EXPENDITURES	\$ 639,074	\$ 1,276,963	\$ 1,277,118	\$ 1,254,600
Authorized Complement				9

Health Insurance Fund

The City's portion of Post 65 retiree supplemental health care plan.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 0	\$ (13,374)	\$ 0
Materials and Supplies	35,277	0	410	0
Total Expenditures	\$ 35,277	\$ 0	\$ (12,964)	\$ 0
NET EXPENDITURES				
	\$ 35,277	\$ 0	\$ (12,964)	\$ 0
Authorized Complement				0

Workplace, Wellness, Safety and Compliance

Service area moved to Equity, Diversity and Inclusion in FY2019.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 302,357	\$ 0	\$ 0	\$ 0
Materials and Supplies	729,892	0	0	0
Total Expenditures	\$ 1,032,249	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 1,032,249	\$ 0	\$ 0	\$ 0
Authorized Complement				0

HR Information Systems

Service area moved to HR Operations in FY2019.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 23,211	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 23,211	\$ 0	\$ 0	\$ 0
Total Revenues	\$ (1,892)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 21,319	\$ 0	\$ 0	\$ 0
Authorized Complement				0

HR Operations

Supports business partners and other division partners by developing and integrating the best practices to increase efficiency and effectiveness of the HR Division. The HR Operations team guides and advises other divisions in the areas of finance processes and procedures, technology solutions, internal communications, and employee engagement strategies.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 678,851	\$ 938,250	\$ 890,193	\$ 1,093,713
Materials and Supplies	111,233	132,380	334,551	113,766
Capital Outlay	130,452	0	0	0
Total Expenditures	\$ 920,537	\$ 1,070,631	\$ 1,224,744	\$ 1,207,479
NET EXPENDITURES				
	\$ 920,537	\$ 1,070,631	\$ 1,224,744	\$ 1,207,479
Authorized Complement				11

HR Analytics and Performance

Administers employee performance management programs, tracks HR metrics, analyze workforce utilization and trends to drive automation and maximize efficiency.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 206,045	\$ 244,427	\$ 225,106	\$ 193,619
Materials and Supplies	382,616	234,100	156,768	130,950
Total Expenditures	\$ 588,661	\$ 478,527	\$ 381,874	\$ 324,569
NET EXPENDITURES	\$ 588,661	\$ 478,527	\$ 381,874	\$ 324,569

Authorized Complement	2
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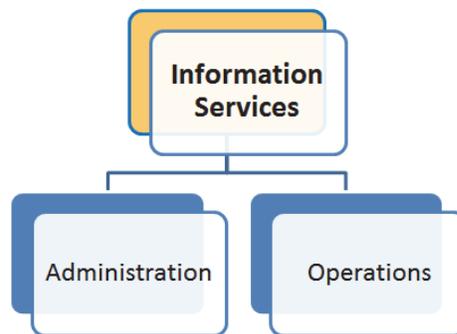


INFORMATION SERVICES

Mission Statement

The mission of the Information Services Division is to enable the City of Memphis to quickly and easily serve the citizens of Memphis.

Organization Structure



Services

The Office of Information Services is committed to providing technology-based solutions that enable city government to connect with and better serve the constituents of the City of Memphis in ways that improve the quality of every experience with the City of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,780,653	\$ 2,945,781	\$ 1,861,570	\$ 2,569,011
Materials and Supplies	26,054,946	18,317,386	20,364,144	19,121,858
Total Expenditures	\$ 27,835,600	\$ 21,263,168	\$ 22,225,714	\$ 21,690,870
Total Revenues	\$ (319,384)	\$ (60,000)	\$ (233,566)	\$ (60,000)
NET EXPENDITURES	\$ 27,516,216	\$ 21,203,168	\$ 21,992,148	\$ 21,630,870

Authorized Complement	28
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Performance Highlights

- Completed implementation of Oracle Fusion Phase II for Human Resources
- Completed the build of a Work Order/Service Request solution for the new Solid Waste Division to effectively manage large pickups and missed pickups with real-time integration with 311 and real-time analytics for better management oversight
- Developed a new solution for the General Services Division's Property Maintenance Department, replacing a 23-year old legacy maintenance solution. The new solution enhances the Division's ability to more efficiently maintain City owned properties and eliminates redundant data entry between the property system and the Oracle Financial system for vendor and invoice management
- Completed Network port locking which prevents unauthorized devices from connecting to the City network and greatly increasing security
- Successful launched the Service Desk portal which allows users to directly input tickets and reset their password
- Launched the Active Directory clean up website which allows users to update their personal information in Active Directory

Issues & Trends

Moving Systems to Cloud

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
ADMINISTRATION					
Submit accurate invoices to ensure payment within 30 days of receipt	New measure	New measure	New measure	95%	Government
Adhere to Contract Compliance Minority Women Business Enterprise (MWBE) goal for information technology spend	40%	40%	45%	40%	Government
Network availability	New measure	99%	99%	99%	Government
Server availability	New measure	98%	99%	98%	Government
Enterprise Oracle E-Business Suite availability	99%	99%	99%	99%	Government
Critical applications availability	98%	98%	99%	98%	Government
Internet circuit availability	100%	99%	99%	99%	Government

* Some figures are approximate. In these cases, the reporting for FY19 was not complete before production of the budget book.

Information Services • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 1,246,768	\$ 1,629,095	\$ 1,138,893	\$ 2,121,485
Holiday Salary Full Time	70,970	0	50,818	0
Vacation Leave	72,034	0	31,512	0
Bonus Leave	12,747	0	6,036	0
Sick Leave	36,045	0	16,974	0
PTO Final Pay	26,226	0	187,060	0
Pension	83,288	38,734	67,868	85,476
Social Security	739	0	1,246	0
Pension ADC	59,153	209,863	183,876	167,980
Group Life Insurance	3,455	3,990	1,920	2,135
Unemployment	1,440	1,440	1,440	1,360
Medicare	20,551	23,697	21,062	21,510
Long Term Disability	6,479	4,128	3,692	4,103
Health Insurance - Premier	114,004	108,540	79,862	76,092
Benefits Adjustments	0	0	0	1,498
Health Insurance-Local Plus Plan	12,922	10,344	45,722	62,412
Salaries - Part-Time/Temporary	7,582	915,950	23,589	24,960
Bonus Pay	6,250	0	0	0
Total Personnel Services	\$ 1,780,653	\$ 2,945,781	\$ 1,861,570	\$ 2,569,011
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 1,857	\$ 671	\$ 771	\$ 671
City Shop Fuel	602	434	875	434
City Computer Svc Equipment	3,129,360	1,500,000	1,104,190	1,500,000
Data/Word Process Software	2,280,197	0	0	0
Pers Computer Software	263,470	2,000,000	2,609,829	2,000,000
Supplies - Outside	17,894	40,000	40,000	42,000
Outside Postage	323	1,000	100	1,000
Materials and Supplies	45	0	0	0
Advertising/Publication	0	1,000	400	1,000
Outside Phone/Communications	2,671,284	2,500,000	3,540,873	2,500,000
Seminars/Training/Education	22,325	100,000	62,525	100,000
Misc Professional Services	18,928,176	13,231,758	14,204,427	14,058,635
Travel Expense	11,088	20,000	16,506	30,000
Insurance	30,483	24,740	24,740	24,740
Dues/Memberships/Periodicals	1,055	1,500	1,290	3,500
Rent	344,966	364,532	364,532	393,126
Misc Services and Charges	14,580	45,900	45,900	45,900
Expense Recovery - Telephones	(816,216)	(804,149)	(829,149)	(804,149)
Expense Recovery - M & S	(846,543)	(710,000)	(823,665)	(775,000)

Information Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Total Materials and Supplies	\$ 26,054,946	\$ 18,317,386	\$ 20,364,144	\$ 19,121,858
TOTAL EXPENDITURES	\$ 27,835,600	\$ 21,263,168	\$ 22,225,714	\$ 21,690,870
OTHER REVENUES				
Local Shared Revenue	\$ 108,713	\$ 60,000	\$ 84,569	\$ 60,000
Recovery Of Prior Year Expense	210,671	0	148,997	0
Total Other Revenues	\$ 319,384	\$ 60,000	\$ 233,566	\$ 60,000
TOTAL REVENUES	\$ (319,384)	\$ (60,000)	\$ (233,566)	\$ (60,000)
NET EXPENDITURES	\$ 27,516,216	\$ 21,203,168	\$ 21,992,148	\$ 21,630,870

INFORMATION SERVICES • DIVISION DETAIL

Information Services Administration

Information Services administrates and governs the City's use of technologies.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 1,780,653	\$ 2,182,209	\$ 1,461,276	\$ 1,341,922
Materials and Supplies	26,054,946	11,299,868	13,346,476	10,655,846
Total Expenditures	\$ 27,835,600	\$ 13,482,077	\$ 14,807,752	\$ 11,997,767
Total Revenues	\$ (319,384)	\$ (60,000)	\$ (233,566)	\$ (60,000)
NET EXPENDITURES	\$ 27,516,216	\$ 13,422,077	\$ 14,574,186	\$ 11,937,767
Authorized Complement				14

Information Services Operations

Information Services Operations ensures proper functioning of the City’s technology through capable support.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 0	\$ 763,573	\$ 400,293	\$ 1,227,090
Materials and Supplies	0	7,017,518	7,017,668	8,466,012
Total Expenditures	\$ 0	\$ 7,781,091	\$ 7,417,961	\$ 9,693,102
NET EXPENDITURES				
	\$ 0	\$ 7,781,091	\$ 7,417,961	\$ 9,693,102
Authorized Complement				14

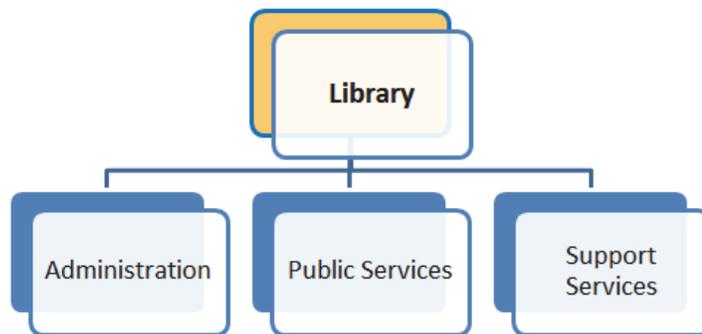


LIBRARY SERVICES

Mission Statement

Memphis Public Libraries satisfies the need to know by helping customers connect, learn, and grow.

Organization Structure



Services

Memphis Public Libraries (MPL) serves people across eighteen branch locations. Established in 1893, MPL continues to be one of the highest demanded public services in the City of Memphis. MPL takes pride in its identity as a source for providing equal access to a broad selection of print, music, film, technology, and activities for all ages. MPL facilities, resources, special programs, and training opportunities are vital to Memphis' advancement in literacy, early childhood development, educational achievement, cultural enrichment, workforce readiness, community development, and lifelong learning.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 14,160,708	\$ 15,648,321	\$ 14,689,789	\$ 15,872,355
Materials and Supplies	4,501,014	5,246,596	5,744,496	5,246,596
Grants and Subsidies	10,000	0	0	0
Service Charges	9,463	12,500	12,500	12,500
Transfers Out	800,000	1,089,783	1,089,783	1,089,783
Misc Expense	0	0	29,859	0
Total Expenditures	\$ 19,481,185	\$ 21,997,200	\$ 21,566,426	\$ 22,221,234
Total Revenues	\$ (1,594,093)	\$ (1,826,000)	\$ (1,967,708)	\$ (1,956,000)
NET EXPENDITURES	\$ 17,887,092	\$ 20,171,200	\$ 19,598,719	\$ 20,265,234

Authorized Complement

287

Performance Highlights

- Participation increased by over 40% in youth programming that supports skill development in such areas as Science, Technology, Engineering, Arts, Math (STEAM), and literacy
- Early literacy services expanded with Discover READ, interactive literacy spaces for families. Discover READ centers are located at Cherokee, Cornelia, Crenshaw, Frayser, Gaston Park, Hollywood, North, Parkway Village, South, Whitehaven, and Benjamin L. Hooks Central Library
- Distribution of student library cards increased by over 2,600. Student library cards are distributed in partnerships established with Shelby County Schools and charter schools
- Participation increased by over 48% in library programs for all ages. Close to 127,000 attended a program in FY2019

Issues & Trends

The Library offered close to 7,000 programs focused on workforce development, STEAM (Science, Technology, Engineering, Arts, Mathematics), economic development, job/career, and grade-level reading through the summer with Explore Memphis. The Library ensures that all Memphians have access to technology to build 21st century skills, opportunities to increase knowledge in human capital development, and access to a wide range of literacy education in areas such as music and personal finance.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
LIBRARY SERVICES					
# of customers who access library services in person and remotely	2,399,721	2,500,000	2,566,088	2,500,000	Neighborhoods
# of customers who use LINC/2-1-1 to connect with information and services	66,310	60,000	65,912	65,000	Government
# of customers who attend programs that support job searching, career development, and entrepreneurship	7,032	10,000	12,679	10,000	Economy
# of customers who attend other types of cultural and life-long learning programs	47,010	40,000	65,839	50,000	Neighborhoods
# of community outreach events that support literacy, educational growth, and job/career/business development	271	400	807	800	Economy
# of youth participating in programs that support literacy skill development	21,891	20,000	23,376	20,000	Youth
# of youth participating in programs that support STEAM skill development	24,797	20,000	32,944	25,000	Youth
# of youth participating in the summer Explore Memphis Program	25,934	30,000	24,924	30,000	Youth

LIBRARY SERVICES • DIVISION SUMMARY

Library Services • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 7,916,076	\$ 10,082,903	\$ 9,061,362	\$ 11,013,021
Holiday Salary Full Time	463,918	0	540,426	0
Vacation Leave	535,596	0	563,940	0
Bonus Leave	70,197	0	75,000	0
Sick Leave	317,420	0	313,110	0
Holiday Fire/Police	0	0	348	0
Shift Differential	0	0	31	0
PTO Final Pay	122,686	150,000	150,000	150,000
Pension	389,020	265,188	514,471	692,113
Social Security	45,000	0	42,000	0
Pension ADC	1,794,266	1,298,898	1,049,615	1,057,270
Group Life Insurance	18,146	20,167	7,479	22,704
Unemployment	20,960	21,040	21,040	21,680
Medicare	132,934	148,306	150,929	166,487
Long Term Disability	32,108	28,419	38,000	33,609
Health Insurance - Basic	0	0	1,293	0
Health Insurance - Value PPO	44,130	0	0	0
Health Insurance - Premier	949,789	973,968	910,264	1,019,172
Benefits Adjustments	0	904,265	0	0
Health Insurance-Local Plus Plan	457,702	465,168	544,609	667,668
Salaries - Part-Time/Temporary	674,971	1,275,000	675,000	1,013,631
On-the-job injury	64,276	15,000	30,172	15,000
Bonus Pay	111,513	0	700	0
Total Personnel Services	\$ 14,160,708	\$ 15,648,321	\$ 14,689,789	\$ 15,872,355
MATERIALS AND SUPPLIES				
City Shop Charges	\$ 24,566	\$ 23,770	\$ 36,951	\$ 23,770
City Shop Fuel	16,677	18,653	18,653	18,653
City Computer Svc Equipment	18,908	4,900	4,900	4,900
City Telephone/Communications	0	15,000	0	0
Printing - Outside	2,270	2,270	0	2,270
Supplies - Outside	170,364	214,346	214,346	214,346
Household Supplies	19,792	49,000	24,000	49,000
Safety Equipment	0	0	(454)	0
Outside Postage	2,430	15,000	2,500	15,000
Materials and Supplies	323	50,000	50,000	50,000
Library Books	1,270,253	1,290,501	1,776,386	1,290,501
Tower Lease Expense - Library	32,519	46,208	31,200	46,208
WYPL Arkansas Tower Expense - Library	29,669	30,000	30,000	30,000
Outside Equipment Repair/Maintenance	13,340	72,828	25,000	72,828

Library Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Facilities Structure Repair - Outside	204,742	242,043	682,639	242,043
Outside Phone/Communications	17,607	0	21,798	15,000
Janitorial Services	468,893	700,010	525,324	700,010
Security	805,593	900,000	901,919	900,000
Seminars/Training/Education	2,329	2,500	2,500	2,500
Misc Professional Services	83,458	120,263	80,263	120,263
Travel Expense	1,618	5,000	6,000	5,000
Unreported Travel	0	0	604	0
Mileage	7,248	12,000	12,000	12,000
Utilities	997,113	1,305,792	1,005,792	1,305,792
Insurance	155,360	99,512	99,509	99,512
Dues/Memberships/Periodicals	16,434	14,500	14,450	14,500
Misc Services and Charges	139,509	12,500	178,217	12,500
Total Materials and Supplies	\$ 4,501,014	\$ 5,246,596	\$ 5,744,496	\$ 5,246,596
GRANTS AND SUBSIDIES				
Death Benefits	\$ 10,000	\$ 0	\$ 0	\$ 0
Total Grants and Subsidies	\$ 10,000	\$ 0	\$ 0	\$ 0
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 9,463	\$ 12,500	\$ 12,500	\$ 12,500
Total Service Charges	\$ 9,463	\$ 12,500	\$ 12,500	\$ 12,500
TRANSFERS OUT				
Oper Tfr Out - Library Retirement Fund	\$ 800,000	\$ 1,089,783	\$ 1,089,783	\$ 1,089,783
Total Transfers Out	\$ 800,000	\$ 1,089,783	\$ 1,089,783	\$ 1,089,783
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 29,859	\$ 0
Total Misc Expense	\$ 0	\$ 0	\$ 29,859	\$ 0
TOTAL EXPENDITURES	\$ 19,481,186	\$ 21,997,200	\$ 21,566,426	\$ 22,221,234
FINES AND AND FORFEITURES				
Library Fines & Fees	\$ 360,471	\$ 400,000	\$ 350,000	\$ 350,000
Total Fines and and Forfeitures	\$ 360,471	\$ 400,000	\$ 350,000	\$ 350,000
OTHER REVENUES				
Local Shared Revenue	\$ 375,000	\$ 375,000	\$ 555,000	\$ 555,000
City of Bartlett	1,059,258	1,034,000	1,034,000	1,034,000

Library Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Grant Revenue - Library	39,688	17,000	28,692	17,000
Misc. Library Revenue	2,104	0	15	0
Recovery Of Prior Year Expense	(242,428)	0	0	0
Total Other Revenues	\$ 1,233,622	\$ 1,426,000	\$ 1,617,708	\$ 1,606,000
TOTAL REVENUES	\$ (1,594,093)	\$ (1,826,000)	\$ (1,967,708)	\$ (1,956,000)
NET EXPENDITURES	\$ 17,887,092	\$ 20,171,200	\$ 19,598,719	\$ 20,265,234

Library Services

The library system provides general administrative support for all library agencies including regional branch management, adult services coordination, and youth services coordination. Services include computer training and services, story time programs, summer reading programs, and meeting places for the citizens of Memphis and Shelby County.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 14,160,708	\$ 15,648,321	\$ 14,689,789	\$ 15,872,355
Materials and Supplies	4,501,014	5,246,596	5,744,496	5,246,596
Grants and Subsidies	10,000	0	0	0
Service Charges	9,463	12,500	12,500	12,500
Transfers Out	800,000	1,089,783	1,089,783	1,089,783
Misc Expense	0	0	29,859	0
Total Expenditures	\$ 19,481,185	\$ 21,997,200	\$ 21,566,426	\$ 22,221,234
Total Revenues	\$ (1,594,093)	\$ (1,826,000)	\$ (1,967,708)	\$ (1,956,000)
NET EXPENDITURES	\$ 17,887,092	\$ 20,171,200	\$ 19,598,719	\$ 20,265,234
Authorized Complement				287

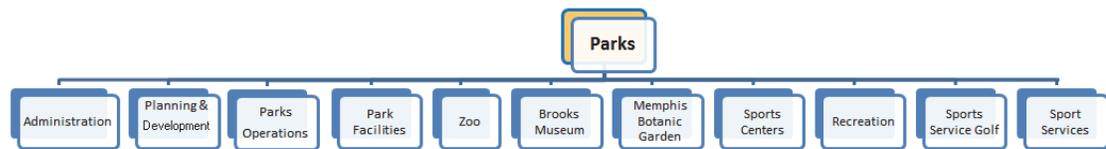


PARKS

Mission Statement

To initiate strategically sound, positive programming and policies that will meet and exceed citizen expectations. To improve the overall quality of service delivered to our citizens. To promote a healthy community and youth character development by providing diverse leisure activities and protecting community resources.

Organization Structure



Services

The Division of Parks and Neighborhoods supports an active civic culture reflective of the diversity of the community's voices. The Division provides an array of services for people of all ages, supporting their engagement in health and wellness, lifelong learning and leisure, and recreational activities through its system of parks and green spaces, community and recreation centers, museums and entertainment venues, and sports facilities.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 16,217,941	\$ 18,412,975	\$ 16,763,313	\$ 18,127,514
Materials and Supplies	18,305,166	18,520,353	18,835,814	19,544,495
Capital Outlay	496	12,000	12,000	12,000
Grants and Subsidies	0	0	5,000	0
Inventory	360,493	379,591	435,079	379,591
Service Charges	60,344	55,716	69,842	55,716
Transfers Out	32,865	360,730	360,730	0
Total Expenditures	\$ 34,977,305	\$ 37,741,365	\$ 36,481,777	\$ 38,119,316
Total Revenues	\$ (7,523,085)	\$ (7,309,038)	\$ (8,106,135)	\$ (7,693,127)
NET EXPENDITURES	\$ 27,4654,220	\$ 30,432,327	\$ 28,375,642	\$ 30,426,189
Authorized Complement				211

Performance Highlights

- Completed the renovation of the historic Pink Palace Mansion, and to celebrate Memphis' bicentennial, opened a new exhibition, "Making Memphis: 200 Years of Community"
- Completed a full redesign of the home locker room at the Liberty Bowl Memorial Stadium, including state-of-the-art audio-visual and lighting packages, and University of Memphis Tiger branding
- Initiated the design phase for a new Ed Rice Frayser Community Center
- Implemented GIS-based app to manage park maintenance workflow and inventory park components
- Enrolled over 2,200 youth in summer camp 2019 at 25 community center locations, with a redesigned literacy component developed in partnership with Literacy Mid-South
- Provided over 100,000 Title One school students with free educational programs at the Pink Palace Family of Museums

Issues & Trends

The Division of Parks & Neighborhoods continues to focus on meeting citizens' expectations for service delivery, quality customer service, diverse programming, and well-managed facilities. The Division also continues to focus its efforts to expand quality programmatic opportunities for young people. There is increased demand for expanded hours of operations at community and senior centers, activation of community-based park programs, and additional recreational amenities at the neighborhood level.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
PARK FACILITIES					
Ticketed museum experiences (#)	460,907	470,717	495,888	451,023	Neighborhoods
Youth who visit the museum through ticketed school groups (#)	179,154	168,576	205,044	180,409	Youth
Customer satisfaction for Planetarium, Guest Services, and Nature Center (Scale of 0-5)	4.94	4.91	4.97	4.7	Neighborhoods
Customer satisfaction of teachers (Scale of 0-5)	4.82	4.88	4.76	4.88	Youth
ZOO					
Maintain accreditation from the American Zoo Association	Accreditation	Accreditation	Accreditation	Accreditation	Government
Visitors - total (#)	1,099,111	1,081,700	1,092,866	1,134,690	Neighborhoods
Visitors - complimentary (#)	125,404	126,300	142,927	132,472	Neighborhoods
Visitors - school groups	87,949	†79,100	90,615	99,124	Neighborhoods
RECREATION					
Community center attendance (#)	1,133,777	1,200,000	1,088,932	1,200,000	Neighborhoods
Swim lessons provided (#)	1,126	1,300	1,250	1,350	Youth
Youth participation in summer camp (#)	2,325	2,325	2,499	2,500	Youth
Youth participation in athletics (#)	42,718	44,000	62,478	62,500	Youth
Skinner Center attendance (#)	41,763	43,000	36,759	38,500	Neighborhoods
Senior center attendance (#)	146,672	184,000	189,999	189,000	Neighborhoods
GOLF					
Starts by Memphians (#)	125,130	145,000	124,220	130,000	Neighborhoods
Complimentary starts (#)	2,346	4,000	4,780	5,000	Neighborhoods
PARK OPERATIONS					
% of City's total parks (162) mowed in 18 days or less	52%	90%	71%	95%	Neighborhoods
% of safety repairs completed within 2 days	60%	90%	62%	90%	Neighborhoods

Parks • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 6,439,225	\$ 8,701,684	\$ 7,187,894	\$ 8,779,065
Holiday Salary Full Time	364,352	0	303,563	0
Vacation Leave	439,246	0	454,980	0
Bonus Leave	63,697	0	33,420	0
Sick Leave	250,540	0	210,944	0
Overtime	47,474	175,710	51,985	90,710
Out of Rank Pay	98,085	26,300	33,662	26,300
Hazardous Duty Pay	1,781	0	526	0
Longevity Pay	3,073	0	3,126	0
Shift Differential	2,478	1,700	944	1,700
PTO Final Pay	155,871	65,200	48,314	65,200
Pension	294,587	177,029	157,681	369,585
Supplemental Pension	49,276	48,829	24,546	51,798
Social Security	410,089	67,514	246,098	67,514
Pension ADC	1,423,574	1,161,921	948,773	836,981
Group Life Insurance	17,549	20,571	7,353	21,297
Unemployment	15,040	14,000	14,000	14,640
Pension 401a Match	3,041	0	12,763	0
Medicare	170,562	189,233	99,146	127,301
Long Term Disability	31,977	22,503	13,558	24,741
Health Insurance - Value PPO	24,704	0	0	0
Health Insurance - Premier	677,574	637,224	586,545	735,444
Benefits Adjustments	0	675,440	0	369,245
Health Insurance - Local Plus Plan	497,313	477,756	398,733	520,632
Salaries - Part-Time/Temporary	4,656,053	5,908,672	5,825,970	5,983,671
On-the-job injury	35,730	98,000	97,538	98,000
Bonus Pay	45,050	0	1,250	0
Expense Recovery - Personnel	0	(56,310)	0	(56,310)
Total Personnel Services	\$ 16,227,941	\$ 18,412,975	\$ 16,763,313	\$ 18,127,514
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ 3,005	\$ 7,150	\$ 7,162	\$ 7,150
Facility Repair & Carpentry	75,725	44,565	44,315	95,249
City Shop Charges	1,173,170	1,046,166	1,059,756	1,067,089
City Shop Fuel	298,896	401,948	404,546	411,623
City Computer Svc Equipment	24,387	23,885	23,504	23,885
City Telephone/Communications	224	38,901	9,759	0
Printing - Outside	24,437	27,730	27,730	27,730
Supplies - Outside	103,469	197,895	225,232	257,395
Food Expense	91,090	112,000	112,000	112,000

Parks • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Wonders Materials	0	0	2,000	0
Hand Tools	0	10,200	10,230	10,200
Clothing	33,689	44,130	52,670	44,130
Household Supplies	157,137	265,698	266,656	265,698
Safety Equipment	885	7,500	7,500	7,500
Drafting/Photo Supplies	0	5,500	5,500	5,500
Medical Supplies	(5,106)	0	0	0
Athletic/Recreational Supplies	352,096	183,300	182,799	183,300
Outside Postage	1,638	1,800	3,317	1,800
Asphalt Products	0	3,000	3,000	3,000
Lumber & Wood Products	3,673	11,500	11,500	11,500
Paints Oils & Glass	720	2,000	2,000	2,000
Steel & Iron Products	5,269	30,000	30,000	30,000
Lime Cement & Gravel	253	4,000	4,000	4,000
Chemicals	127,617	241,036	226,857	249,150
Materials and Supplies	140,216	189,955	191,100	189,955
Miscellaneous Expense	35,400	33,478	38,120	33,478
WYPL Studio Facilities Expense - Library	381	0	0	0
Outside Vehicle Repair	0	20,000	20,000	20,000
Outside Equipment Repair/Maintenance	281,899	397,904	400,536	397,904
Facilities Structure Repair - Outside	0	1,000	1,000	1,000
Horticulture	5,853	10,000	10,000	10,000
Advertising/Publication	0	6,000	0	11,000
Outside Phone/Communications	18,700	801	35,329	42,113
Janitorial Services	596	0	0	0
Security	451,868	568,416	566,452	582,450
Total Quality Management	4	0	0	0
Seminars/Training/Education	4,183	21,500	19,500	21,500
Misc Professional Services	6,213,487	5,460,503	5,477,355	6,383,448
Travel Expense	1,713	16,500	16,500	16,500
Mileage	769	2,250	1,250	2,250
Utilities	4,276,074	4,450,312	4,669,930	4,465,312
Sewer Fees	928,950	1,331,580	1,331,580	1,331,580
Insurance	932,964	659,908	659,909	592,954
Claims	2,057	45,000	45,000	45,000
Lawsuits	129,100	118,455	150,000	118,455
Dues/Memberships/Periodicals	19,893	25,153	26,808	25,153
Rent	21,482	38,850	38,850	38,850
Misc Services and Charges	1,288,455	1,311,842	1,314,723	1,294,652
Minor Equipment	1,840	25,800	26,143	25,800
Equipment Rental	1,077,008	1,075,243	1,073,696	1,075,243
Total Materials and Supplies	\$ 18,305,166	\$ 18,520,353	\$ 18,835,816	\$ 19,544,495

Parks • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
CAPITAL OUTLAY				
Equipment	\$ 496	\$ 12,000	\$ 12,000	\$ 12,000
Total Capital Outlay	\$ 496	\$ 12,000	\$ 12,000	\$ 12,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 0	\$ 0	\$ 5,000	\$ 0
Total Grants and Subsidies	\$ 0	\$ 0	\$ 5,000	\$ 0
INVENTORY				
Inventory Purchases	\$ 125,610	\$ 117,793	\$ 128,736	\$ 117,793
Food Inventory	234,883	261,798	306,343	261,798
Total Inventory	\$ 360,493	\$ 379,591	\$ 435,079	\$ 379,591
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 60,344	\$ 55,716	\$ 69,842	\$ 55,716
Total Service Charges	\$ 60,344	\$ 55,716	\$ 69,842	\$ 55,716
TRANSFERS OUT				
Oper Tfr Out - Debt Service Fund	\$ 32,865	\$ 360,730	\$ 360,730	\$ 0
Total Transfers Out	\$ 32,865	\$ 360,730	\$ 360,730	\$ 0
TOTAL EXPENDITURES	\$ 34,977,305	\$ 37,741,365	\$ 36,481,778	\$ 38,119,316
CHARGES FOR SERVICES				
Parking	\$ 229,729	\$ 522,409	\$ 522,502	\$ 477,147
Senior Citizen's Meals	102,483	75,000	66,787	75,000
Concessions	1,660,713	1,796,672	1,627,027	1,673,125
Golf Car Fees	1,086,803	1,149,500	989,800	1,167,016
Pro Shop Sales	139,776	137,300	173,779	179,500
Green Fees	1,361,411	1,702,996	1,328,724	1,629,962
Softball	79,060	28,000	28,000	28,000
Basketball	2,400	0	0	0
Ballfield Permit	28,817	18,000	18,000	18,000
Class Fees	67,883	42,250	43,939	42,000
Rental Fees	1,449,421	1,199,305	1,419,739	1,163,282
Day Camp Fees	91,590	0	890	0
After School Camp	1,475	1,500	200	500
Outside Revenue	0	184,086	200,000	134,400
Total Charges for Services	\$ 6,301,561	\$ 6,857,018	\$ 6,419,386	\$ 6,587,932

Parks • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
OTHER REVENUES				
Local Shared Revenue	\$ 45,850	\$ 45,000	\$ 3,500	\$ 45,000
Miscellaneous Income	1,109,100	332,020	1,596,269	976,695
Cash Overage/Shortage	2,535	0	3,496	0
Donated Revenue	858	0	0	0
Corporate Sponsorship	0	75,000	83,484	83,500
Recovery Of Prior Year Expense	63,181	0	0	0
Total Other Revenues	\$ 1,221,524	\$ 452,020	\$ 1,686,749	\$ 1,105,195
TOTAL REVENUES	\$ (7,523,085)	\$ (7,309,038)	\$ (8,106,135)	\$ (7,693,127)
NET EXPENDITURES	\$ 27,460,220	\$ 30,432,327	\$ 28,375,643	\$ 30,426,189

Administration

Parks & Neighborhoods Administration maximizes and coordinates administrative support for the Division's service centers to enhance efficient and effective delivery of services.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 698,634	\$ 860,191	\$ 665,630	\$ 855,704
Materials and Supplies	647,621	608,530	796,395	613,217
Total Expenditures	\$ 1,346,255	\$ 1,468,721	\$ 1,462,025	\$ 1,468,921
Total Revenues	\$ (63,568)	\$ (28,000)	\$ (67,933)	\$ (28,000)
NET EXPENDITURES	\$ 1,282,687	\$ 1,440,721	\$ 1,394,092	\$ 1,440,920

Authorized Complement	11
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Planning & Development

Provides the design for appropriate and creative park facilities that serve the leisure time and recreational needs of the citizens of Memphis by utilizing the highest professional standards for budget, design, and construction.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 248,399	\$ 219,495	\$ 258,994	\$ 217,833
Materials and Supplies	7,726	19,404	19,867	20,100
Total Expenditures	\$ 256,125	\$ 238,899	\$ 278,862	\$ 237,933
NET EXPENDITURES				
	\$ 256,125	\$ 238,899	\$ 278,862	\$ 237,933

Authorized Complement	3
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Park Operations

Provides maintenance and operating support for Memphis parks and green spaces, including playgrounds, walking trails, and sports fields.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 3,020,696	\$ 3,516,012	\$ 2,913,052	\$ 3,291,311
Materials and Supplies	2,755,833	2,402,843	2,438,916	2,617,809
Grants and Subsidies	0	0	5,000	0
Total Expenditures	\$ 5,776,528	\$ 5,918,855	\$ 5,356,968	\$ 5,909,120
Total Revenues	\$ 0	\$ (131,000)	\$ (131,000)	\$ (131,000)
NET EXPENDITURES	\$ 5,776,528	\$ 5,787,854	\$ 5,225,967	\$ 5,778,120

Authorized Complement	51
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Park Facilities

Inspires visitors to discover human cultures, history and the humanities, the natural world, technology, and the universe through facilities such as the Pink Palace, Lichterman Nature Center, Mallory-Neely House, and Magevny House. Through rich collections, thought-provoking exhibits, and engaging programs, the museums encourage our diverse community to reflect on the past, understand the present, and influence the future. The Park Facilities are supported through a public/private partnership with the Memphis Museums, Inc. (MMI).

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,036,888	\$ 2,133,202	\$ 1,853,719	\$ 2,074,482
Materials and Supplies	1,358,950	1,418,038	1,419,331	1,441,981
Inventory	389	0	0	0
Total Expenditures	\$ 3,396,227	\$ 3,551,240	\$ 3,273,050	\$ 3,516,462
Total Revenues	\$ (3,177)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 3,393,050	\$ 3,551,240	\$ 3,273,050	\$ 3,516,462
Authorized Complement				28

Memphis Zoo

The Memphis Zoo preserves wildlife through education, conservation, and research. The Zoo is operated through a public/private partnership between the City of Memphis and the Memphis Zoological Society.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 3,289,026	\$ 3,636,325	\$ 3,636,327	\$ 3,605,362
Total Expenditures	\$ 3,289,026	\$ 3,636,325	\$ 3,636,327	\$ 3,605,362
NET EXPENDITURES				
	\$ 3,289,026	\$ 3,636,325	\$ 3,636,327	\$ 3,605,362
Authorized Complement				0

Brooks Museum

The Memphis Brooks Museum of Art enriches the lives of our diverse community through the Museum's expanding collections, varied exhibitions, and dynamic programs that reflect the art of world cultures from antiquity to the present. The vision is to transform lives through the power of art. The Museum is operated through a public/private partnership with the Memphis Brooks Museum of Art, Inc.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 600,444	\$ 621,448	\$ 631,379	\$ 646,448
Total Expenditures	\$ 600,444	\$ 621,448	\$ 631,379	\$ 646,448
NET EXPENDITURES	\$ 600,444	\$ 621,448	\$ 631,379	\$ 646,448
Authorized Complement				0

Memphis Botanic Garden

The Memphis Botanic Garden is dedicated to be an exemplary regional center for horticultural and environmental enrichment. The Memphis Botanic Garden is operated through a public/private partnership with the Memphis Botanic Garden Foundation, Inc.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 174,458	\$ 164,664	\$ 155,506	\$ 167,216
Materials and Supplies	395,574	404,465	404,464	404,882
Total Expenditures	\$ 570,032	\$ 569,129	\$ 559,971	\$ 572,098
NET EXPENDITURES				
	\$ 570,032	\$ 569,129	\$ 559,971	\$ 572,098

Authorized Complement	3
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Sports Centers

Parks Sports Centers facilitate sports and entertainment events at the Liberty Bowl Memorial Stadium and Fairgrounds for all citizens of Memphis and the Mid-South.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 3,672,246	\$ 3,344,106	\$ 3,344,107	\$ 3,866,135
Transfers Out	32,865	360,730	360,730	0
Total Expenditures	\$ 3,705,111	\$ 3,704,836	\$ 3,704,837	\$ 3,866,135
Total Revenues	\$ (3,670,113)	\$ (3,311,666)	\$ (4,677,802)	\$ (3,685,052)
NET EXPENDITURES	\$ 34,998	\$ 393,170	\$ (972,965)	\$ 181,083
Authorized Complement				0

Recreation

Recreation Centers provide services to ensure that the quality of life is enhanced through the delivery of recreational programs and leisure services to the citizens of Memphis through its community and senior center facilities.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 6,575,535	\$ 7,956,483	\$ 7,863,874	\$ 7,870,945
Materials and Supplies	2,945,633	2,967,063	3,033,226	3,170,467
Capital Outlay	496	12,000	12,000	12,000
Total Expenditures	\$ 9,521,664	\$ 10,935,546	\$ 10,909,100	\$ 11,053,412
Total Revenues	\$ (595,943)	\$ (337,750)	\$ (332,118)	\$ (334,500)
NET EXPENDITURES	\$ 8,925,721	\$ 10,597,796	\$ 10,576,982	\$ 10,718,912

Authorized Complement

93

Sports Services - Golf

Provides quality golf facilities that will enable golfers of all levels to enhance their enjoyment of the game.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 2,535,099	\$ 2,655,706	\$ 2,273,902	\$ 2,709,507
Materials and Supplies	1,941,133	2,174,299	2,183,333	2,179,087
Inventory	360,104	379,591	435,079	379,591
Service Charges	60,344	55,716	69,842	55,716
Total Expenditures	\$ 4,896,681	\$ 5,265,311	\$ 4,962,155	\$ 5,323,902
Total Revenues	\$ (3,045,711)	\$ (3,440,325)	\$ (2,826,530)	\$ (3,454,278)
NET EXPENDITURES	\$ 1,850,970	\$ 1,824,986	\$ 2,135,626	\$ 1,869,624
Authorized Complement				17

Sports Services

Provides aquatic and other sport recreational activities that enhance the quality of life through exercise and involvement.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 928,233	\$ 907,221	\$ 778,636	\$ 940,517
Materials and Supplies	696,086	923,832	928,470	979,006
Total Expenditures	\$ 1,624,320	\$ 1,831,053	\$ 1,707,106	\$ 1,919,523
Total Revenues	\$ (144,574)	\$ (60,297)	\$ (70,753)	\$ (60,297)
NET EXPENDITURES	\$ 1,479,746	\$ 1,770,756	\$ 1,636,353	\$ 1,859,226
Authorized Complement				5

Memphis Animal Services

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ (5,106)	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ (5,106)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ (5,106)	\$ 0	\$ 0	\$ 0
Authorized Complement				0

MEMPHIS ANIMAL SERVICES • LEGAL LEVEL SUMMARY

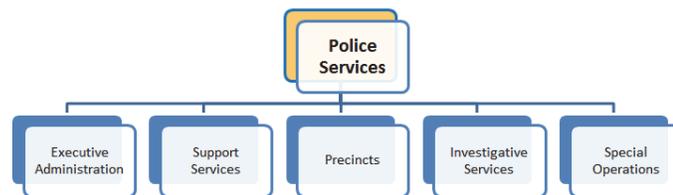


POLICE SERVICES

Mission Statement

The Memphis Police Department's mission and vision are to create and maintain an environment of public safety for the citizens of the City of Memphis. The Department is committed to accomplishing its mission by protecting the lives and property of all citizens of the City of Memphis treating every citizen with compassion, courtesy, professionalism, and respect, while efficiently rendering police services and enforcing the laws.

Organization Structure



Services

The Police Division's primary responsibility is to provide law enforcement services to the City of Memphis. The Division serves the citizens of the City of Memphis by performing law enforcement functions in a professional manner. The Division's role is to enforce the law in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority and the constitutional rights of all persons. The Division's responsibilities include preventing and reducing crime, addressing illegal drug activity, solving crimes against persons and property, and vigorously enforcing traffic laws.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 229,955,450	\$ 228,840,528	\$ 236,655,360	\$ 241,127,302
Materials and Supplies	31,858,954	29,280,744	30,906,884	30,994,312
Capital Outlay	699,284	500,150	483,681	508,400
Grants and Subsidies	160,533	150,000	150,854	150,000
Service Charges	9,689	0	9,600	0
Transfers Out	4,365,781	4,366,095	0	0
Depreciation on Own Funds	144	0	0	0
Misc Expense	0	0	380	0
Total Expenditures	\$ 267,049,835	\$ 263,137,517	\$ 268,206,759	\$ 272,780,014
Total Revenues	\$ (5,574,438)	\$ (3,055,314)	\$ (4,432,927)	\$ (4,155,314)
NET EXPENDITURES	\$ 261,475,397	\$ 260,082,203	\$ 263,773,832	\$ 268,624,700
Authorized Complement				2866

Performance Highlights

Police Training Academy reports the following highlights for the fiscal year:

- Graduated 66 MPD Police Officers from the 125th Basic Recruit Session, 38 MPD Police Officers from the 126th Basic Recruit Session, and 84 MPD Police Officers from the 127th Basic Recruit Session. The 128th Basic Recruit class began January 19, 2019 and graduated 24 recruits. The 129th Basic Recruit class began April 1, 2019 with 37 recruits. The class is scheduled to graduate in September 2019
- Completed 4 Police Service Technician (PST) sessions, graduating 55 PSTs. PSTs operate out of the Traffic Division and investigate motor vehicle crashes, as well as assist with traffic control at special events. PSTs eventually become police officers. The 60th Police Service Technician Session began April 1, 2019 with 29 recruits and graduated 22 recruits

Real Time Crime Center reports the following highlights for the fiscal year:

- Installed 165 additional legacy (older vehicle) in-car video (ICV) systems and 75 in-dash ICV builds for new fleet, increasing the total number of ICV systems installed to 670 vehicles
- Increased the number of deployed Body Worn Cameras from 1,582 to 1,779 a 12.5% increase
- Hired 2 part-time programmers and 1 full-time Systems Software Analyst Lead
- Added 10 Police Service Technicians to augment Police Officer compliment
- Continued progress towards replacement of the citywide Radio System to Motorola
- Created and implemented a vehicle scanning inventory system for the Memphis Police Department’s Vehicle Storage Lot in order to streamline operations

- Purchased 40 new pole-mounted License Plate Readers and 3 new Blue Crush camera trailers for mobile deployment. Currently reviewing for placement
- Procured 700 mobile citation printers with anticipation of deployment, prior to end of fiscal year 2019
- Continued project of GPS bracelets for sexual assault offenders and domestic violence offenders. There are 391 GPS devices actively being monitored and over 2,378 people have cycled through the program
- Increased the number of Blue Crush cameras deployed throughout the city to over 1,900. These included cameras donated by several homeowner associations throughout the City. For Sentinel Phase III, 30 cameras (10 locations) have been installed with an additional 180 cameras (60 locations) awaiting placement and installation for completion of Sentinel Phase III
- Procured an Officer Training Tracker for the Memphis Police Department Training Academy to assist Officer training (anticipate implementation prior to end of Fiscal Year 19)
- Upgraded the Virtual Environment for the Memphis Police Department's Records Management System

Grants Office reports the following accomplishments:

- Managed open/active grants totaling over \$12,000,000
- Received over \$4M in new grants for FY19 including:
 - \$1.5M for Memphis' Sexual Assault Kit Initiative
 - \$300K for GPS Domestic Violence Project
 - \$487K for Highway Safety & Drug Interdiction Projects
 - \$417K for Innovative Public Safety Technology
 - \$714K for a Gun Crime Intelligence Center
 - \$410K for Justice Assistance Grant support for Law Enforcement
 - \$197K for investigating Internet Crimes Against Children
 - \$159K to enhance Port Security

Investigative Services reports the following accomplishments:

- Homicide investigators cleared 96 out of 153 homicides during FY19, bringing the clearance rate to 63%, placing the bureau's clearance rate well above the national average of 59.4%. MPD investigators performed exceptionally well, exceeding an established goal, and remaining above the national average for homicide clearance rate
- Sex Crimes Bureau- Utilized brand new Genealogy DNA testing (one of the first Police Departments in the country) to positively ID a serial killer or rapist that had been unidentified for over 20 years. The DNA unit was assigned 1,120 rape cases and cleared 1,033, an outstanding 92% clearance rate. The DNA unit's work generated a total of 113 indictments and warrants (67 named indictments and 46 John Doe warrants). The DNA unit indicted four different serial rapists, who have a combined indictment total of 37 indictments (both State and Federal indictments)
- Violent Crimes Unit reports the following accomplishments - Violent Crime Unit investigators cleared 143 out of 245 carjackings during FY19, bringing the overall clearance rate to 58.37%, well above the national average clearance rate. Additionally, the Violent Crime Unit investigators cleared 21 of 42 non-firearm business robberies during FY19, bringing the clearance rate to 50%, placing the unit's clearance rate above the national average

Organized Crime Unit reports the following accomplishments:

- **Operation Jack Rabbit:** In January 2017, the Criminal Enterprise Team started a long-term investigation on numerous individuals responsible for the distribution of crack cocaine, heroin, and illicit pills (oxycodone, Xanax, hydrocodone and ecstasy). July 31, 2018, this case was presented to Shelby County Grand Jury.
 - 55 defendants were indicted
- **Organized Crime Unit Nuisance Closure:** Since June of 2015, the Memphis Police Department has received numerous complaints from the public regarding illegal activity occurring at 1360 Springbrook Avenue, the Loyalty Inn. After reviewing an extensive amount of crime data between the dates of June 2015 and June 2018, the Organized Crime Unit identified countless arrests, drug complaints, and disturbances that occurred at or near 1360 Springbrook Avenue. On August 13, 2018, the Shelby County Attorney General's Office presented the facts of this investigation to the Environmental Court Judge. After carefully reviewing the facts, the Judge deemed the location a public nuisance and granted a temporary summons of injunction, allowing temporary closure of the business

On August 22, 2018, members of the Organized Crime Unit served the previously mentioned Summons and several arrest were made

- **Operation Cool Down:** October 27, 2018 – November 12, 2018, the Organized Crime Unit conducted a three-week long operation focusing on violent crimes, which produced several arrest and seizures
- **Operation Gun Down:** November 29, 2018, the Project Safe Neighborhoods Gun Unit (PSN) executed a federal warrant arrest round up which consisted of eighteen (18) federal fugitives whom were indicted for federal statute violations
- **Organized Crime Unit Nuisance Closure:** On December 6, 2018, the Criminal Enterprise Team executed a nuisance closure at 5599 Apple Blossom and 5601 Apple Blossom. Members of the Organized Crime Unit served the occupants at both locations with a temporary restraining order barring them from the property until their court hearing which occurred on December 10, 2018
- **Operation Atlas:** On December 7, 2018, members of the Organized Crime Unit conducted a round up operation for these individuals. Detectives located and arrested (5) of these repetitive overdose offenders. There were (11) additional arrests made on individuals who were not connected to this operation. The (11) individuals arrested were charged with state and federal drug possession and distribution charges

On January 2016, the Memphis Police Department's Organized Crime Unit started monitoring overdose incidents involving individuals who repeatedly overdosed on opioids. As of December 3, 2018, detectives identified 169 offenders who overdosed multiple times because of illegal opiates

On December 7, 2018, members of the Organized Crime Unit conducted a round up operation for these individuals. Detectives located and arrested 5 of these repetitive overdose offenders. There were 11 additional arrests made on individuals who were not connected to this operation. The 11 individuals arrested were charged with state and federal drug possession and distribution charges

- **Nuisance Closure:** On January 10, 2019, the Organized Crime Unit (O.C.U.) received numerous complaints for investigation from the public and uniform officers concerning criminal activity occurring at 2490 Mt. Moriah Road (Governor's Inn). Between March 2017 and September 2018, the Memphis Police Department responded to approximately 57 calls for service at the location

During the reported period, officers arrested approximately 20 individuals involved in criminal activity on or near the property. The Shelby County District Attorney General's Office, the Memphis Police Department, and the West Tennessee Violent Crime & Drug Task Force took part in shutting down the Governor's Inn

- **Operations – VL Squeeze** (January 16, 2019) and **Vice Grip** (January 25, 2019): The two operations were organized to combat the violence associated with the reported gang shootings and homicides

VL Squeeze Total Amounts:

- 12 felony arrests
- 10 misdemeanor arrests
- 1 handgun
- 22 Gang arrests

Vice Grip Total Amounts:

- 10 felony arrests
- 20 misdemeanor arrests
- 1 handgun
- 5 gang arrests

- **Organized Crime Unit (OCU) – Vice Team 3, Drug Response Team 6, and Team 8:** On February 22, 2019, detectives with OCU Team 3, Team 6, and Team 8 completed a reverse operation in front of 6249 Arbor Lake Place, and also executed a search warrant at the same location
- **Operation - Thumps Up:** On March 22, 2019, members of the **Multi-Agency Gang Unit (MGU)** partnered with the Tennessee Department of Correction and made 119 home visits with 29 face-to-face contacts and successful home searches
- **Crime Education:**

September to December 2018 D.A.R.E./ G.R.E.A.T. Fall Culmination Program

- D.A.R.E. had 12 elementary schools culminating 1,005 students in the Fall
- D.A.R.E. had 13 elementary schools culminating 940 students in the Spring
- G.R.E.A.T instructed 4 middle schools culminating 711 students during the Fall
- G.R.E.A.T. instructed 9 middle schools culminating 873 students during the Spring
- G.R.E.A.T. summer camp four weeks culminating 91 students
- D.A.R.E./G.R.E.A.T conducted 25 presentations; speaking with approximately 6,900 children, parents, teachers, and citizens

January to May 2019 D.A.R.E./ G.R.E.A.T. Spring Culmination Program

- D.A.R.E. – January to May 2019 Spring semester, D.A.R.E. taught 813 students in 11 elementary schools in the City of Memphis.
- G.R.E.A.T.- January to May 2019 Spring semester, G.R.E.A.T. taught 711 students in 4 middle schools.
- D.A.R.E. /G.R.E.A.T. – Since January 2019, D.A.R.E. /G.R.E.A.T. has participated in 2 presentations and/or Career Fairs, speaking to approximately 200 citizens, parents, students and teachers

- **Multi-Agency Gang Unit (MGU) Operation Gone in 60 Seconds**

MGU Detectives observed an increase in auto thefts and theft from motor vehicles and were able to bring together several GIB Stations, primarily in Ridgeway, Mt. Moriah, and Crump Stations, along with the Sheriff's Department, Germantown Police Department, Bartlett Police Department, Collierville Police Department and Desoto County in Mississippi. MGU Detectives were also contacted by 8 cities in Texas involving this theft ring. Operation Gone in 60 seconds began in July of 2018 involving the Steam Team and involved members of the Grape Street Crips and Trulla Mafia members. MGU conducted a round-up of individuals that were targets of the Stations and surrounding municipalities and were able to arrest 28 suspects and recovered one handgun. The investigation continued, and detectives received additional information about vehicle thefts from the Memphis International Airport Car Rental and were able to arrest additional suspects from August through October 2018 ultimately arresting a total of 49 individuals in just under 4 months. Twenty-Two (22) of the individuals arrested were gang members

- **MGU Gang Homicide Team**

MGU investigators made the scene of many homicides within the city at the request of the Homicide Bureau Commander, and assisted with any homicide though to have gang involvement. The MGU Gang Homicide Team assisted the Homicide Bureau in sixty-five (65) homicide cases and made thirty (30) physical arrests directly associated with these cases; as well as located an additional twenty (15) individuals classified as “Persons of Interest” relative to other homicide investigations. Additionally, the team was tasked with locating 21 individuals with outstanding homicide warrants on October 9, 2018 and within two weeks, the team had arrested or located 17 of the 21 individuals wanted for homicide. For the calendar year 2018, the MGU Gang Homicide/FAT has made 140 Felony Arrests, and 10 Misdemeanor Arrests.

- **MGU NIBIN Team**

The National Integrated Ballistic Information Network; commonly referred to as NIBIN is a national database of digital images of ballistic evidence recovered from crime scenes or confiscated weapons. The Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) manages the system and provides the equipment to crime labs around the country.

During the first quarter of FY 2019, the NIBIN Technicians and Investigative Team completed the following:

- Evaluated 2,646 crime weapons
- Conducted 1860 ballistic test fires
- Approximately 3,020 ballistic acquisitions (some used in solving cases previously unsolved)
- Reviewed over 400 cases with ballistic evidence
- Made 48 felony arrests (several of these cases are multi-clear investigations)
- Submitted three cases for federal indictment, which led to the very first NIBIN related Federal Conviction in the Western District of TN’s history
- The ballistic evidence utilized to levy charges or indictments in cases that were previously closed by the respective investigator

Charges include criminal attempt first and second-degree murder; aggravated robbery, aggravated kidnapping (several counts); convicted felons in possession of handguns; reckless endangerment (felony); employment and possession of a firearm during the commission of a dangerous felony; to name a few.

- **Communications** reports the following accomplishments:

- Processed 1,218,756 phone calls
- By June 2019 95.44% of 911 calls were answered within 20 seconds

Issues & Trends

The Memphis Police Department is a multidimensional agency and one of the most progressive police departments in the nation. The City of Memphis experiences the same problems common to large urban areas. Fortunately, our community and civic leaders are assisting to solve our problem. It is the primary objective of the Memphis Police Department to work with the community to reduce crime.

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual	FY20 Goal	Category
EXECUTIVE ADMINISTRATION					
% of police recruits who completed academy training	81%	75%	82%	82%	Public Safety
Turnover (% of sworn officers who voluntarily left the force)	4%	5%	5%	5%	Public Safety
% of exit interviews completed	81%	90%	88%	90%	Public Safety
SUPPORT SERVICES					
% of incoming calls answered within 20 seconds	94%	95%	96%	96%	Public Safety
% of patrol officers trained as fingerprint technicians	13%	20%	54%	30%	Public Safety
Number of Crime Stoppers tips that result in arrests	291	350	279	300	Public Safety
PRECINCTS					
Part I violent crime rate (incidents per 100,000 population)	1,443	1% decrease	1,344	1% decrease	Public Safety
Part I violent crime incidents (#)	9,419	Tracking	9,007	Tracking	Public Safety
Part I property crime rate (incidents per 100,000 population)	6,477	1% decrease	6,061	1 % decrease	Public Safety
Part I property crime incidents (#)	42,275	Tracking	40,607	Tracking	Public Safety
Total Part I crime incidents (#)	51,694	Tracking	49,614	Tracking	Public Safety
Number of arrests of youth gun offenders (age 16-24)	1,136	1,100	1,200	1,100	Public Safety
Number of city-wide gun recoveries	3,436	3,000	3,229	3,000	Public Safety
INVESTIGATIVE SERVICES					
Clearance rates for violent Blue Crush crimes	32%	33%	31%	33%	Public Safety
Clearance rates for property-related Blue Crush crimes	11%	12%	11%	12%	Public Safety
SPECIAL OPERATIONS					
Number of traffic and DUI saturations conducted	144	300	163	175	Public Safety
Number of community awareness/education programs conducted by C.O.P.	1,167	1,200	1,288	1,300	Public Safety

Police Services • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 117,861,432	\$ 138,828,523	\$ 119,768,528	\$ 147,190,518
Holiday Salary Full Time	790,537	0	1,032,225	0
Vacation Leave	8,979,957	0	9,177,518	0
Bonus Leave	1,394,423	0	1,368,960	0
Sick Leave	6,900,447	0	7,333,127	0
Overtime	25,627,074	21,200,514	27,581,638	25,200,514
Holiday Fire/Police	6,099,827	6,390,672	6,040,226	6,402,637
Out of Rank Pay	790,649	823,031	767,774	789,635
Hazardous Duty Pay	270,492	287,216	358,737	470,106
College Incentive Pay	4,022,216	4,044,973	4,096,449	4,377,312
Longevity Pay	1,229,372	1,207,797	1,250,821	1,474,319
Shift Differential	606,259	725,881	601,820	638,584
PTO Final Pay	2,749,289	2,656,677	2,630,810	2,785,005
Job Incentive	14,970	0	10,526	0
Pension	9,239,253	5,224,581	9,695,170	8,878,853
Supplemental Pension	14,645	16,567	13,629	14,090
Social Security	175,395	49,043	170,088	49,043
Pension ADC	14,820,322	18,628,170	15,122,937	13,943,299
Group Life Insurance	336,282	365,827	316,575	373,726
Unemployment	188,240	193,280	278,697	206,160
Pension 401a Match	1,374	0	8,504	0
Medicare	2,494,772	2,169,852	2,589,011	2,242,373
Long Term Disability	460,302	406,484	432,784	445,088
Health Insurance - Value PPO	140,805	0	0	0
Health Insurance - Premier	13,493,371	12,526,632	12,989,150	14,316,636
Benefits Adjustments	0	3,398,131	0	146,340
Health Insurance-Local Plus Plan	6,689,994	5,544,756	6,473,133	6,865,584
Salaries - Part-Time/Temporary	2,136,059	2,273,431	2,271,208	2,438,988
On-the-job injury	2,177,146	1,993,390	3,300,000	1,993,390
Payroll Reserve	0	100	0	100
Bonus Pay	272,200	0	1,087,523	0
Expense Recovery - Personnel	(21,654)	(115,000)	(112,211)	(115,000)
Total Personnel Services	\$ 229,955,448	\$ 228,840,528	\$ 236,655,362	\$ 241,127,302
MATERIALS AND SUPPLIES				
City Hall Printing	\$ 0	\$ 0	\$ 241	\$ 0
City Storeroom Supplies	8,045	2,000	4,261	2,000
Facility Repair & Carpentry	299,439	68,793	66,705	68,893
City Shop Charges	4,917,269	4,354,286	4,602,493	4,441,372
City Shop Fuel	3,250,155	3,221,230	3,205,660	3,468,013

Police Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Outside Computer Services	4,973,928	4,197,537	4,415,583	4,867,589
City Computer Svc Equipment	90,135	28,000	34,847	0
Data/Word Processing Equipment	83,693	64,900	64,900	275,000
Data/Word Process Software	1,128,897	1,010,197	1,062,810	1,352,150
City Telephone/Communications	4,062	30,000	0	0
Printing - Outside	36,631	47,500	47,500	47,500
Supplies - Outside	403,251	396,141	418,525	451,125
Word/Processing/Duplicate	389	0	0	0
Hand Tools	0	0	580	0
Clothing	1,047,462	1,114,029	1,303,119	1,212,100
Ammunition & Explosives	377,109	500,000	541,145	500,000
Safety Equipment	564,930	930,415	1,157,063	736,335
Drafting/Photo Supplies	16,880	17,000	17,899	18,000
Medical Supplies	72,300	66,000	20,000	33,000
Outside Postage	27,129	32,500	32,811	32,500
Materials and Supplies	677,707	668,236	749,493	700,000
Miscellaneous Expense	5,859	4,200	4,200	0
WYPL Supplies & Printing Expense - Library	0	0	28	0
Operation Police Canine	57,369	60,000	61,735	75,000
Operation Police DUI Unit	43,856	75,000	90,232	75,000
Operation Police Traffic Unit	53,124	100,000	113,663	100,000
Operation Police Mounted	62,709	50,000	50,000	90,000
Operation Police TACT	139,599	315,000	186,298	215,000
Operation Police Aircraft	595,932	565,669	493,163	565,669
Outside Vehicle Repair	27,254	46,280	35,090	46,280
Outside Equipment Repair/Maintenance	27,762	123,000	121,827	123,000
Special Investigations	1,603,321	200,000	250,138	100,000
Medical/Dental/Veterinary	1,699	30,000	60,400	30,000
Advertising/Publication	23,230	38,000	38,000	0
Outside Phone/Communications	962,692	950,000	927,370	1,006,300
Janitorial Services	337,946	393,495	162,675	467,400
Security	223,504	300,000	318,112	610,920
Weed Control/Chemical Service	250	68,200	68,200	0
Total Quality Management	500	0	125	0
Seminars/Training/Education	28,756	134,000	104,000	145,000
Fixed Charges	1,466,215	1,251,100	1,284,102	1,501,100
Misc Professional Services	1,441,998	1,828,489	2,993,039	3,089,004
Travel Expense	230,977	336,808	330,745	333,308
Unreported Travel	(16,297)	0	7,985	0
Outside Fuel	151	1,264	634	1,264
Mileage	140	0	87	0
Utilities	1,179,742	1,087,064	1,103,034	1,187,064

Police Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Insurance	335,183	278,275	278,275	281,417
Claims	324,125	500,000	500,000	500,000
Lawsuits	3,854,348	3,000,000	2,618,057	1,500,000
Dues/Memberships/Periodicals	11,122	6,000	7,175	6,500
Rent	1,254,137	1,305,468	1,305,468	1,320,000
Misc Services and Charges	1,181,603	1,100,096	1,107,005	1,034,935
Donations Expense	87	0	0	0
Capital Lease Interest	60	0	0	0
Minor Equipment	0	0	12	0
Expense Recovery - M & S	(1,579,409)	(1,615,427)	(1,459,623)	(1,615,427)
Total Materials and Supplies	\$ 31,858,954	\$ 29,280,744	\$ 30,906,884	\$ 30,994,312
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 5,199	\$ 83,900	\$ 54,999	\$ 73,900
Computers	40,863	6,000	0	10,000
Equipment	653,222	408,000	426,432	408,000
Capital Outlay - Expense	0	2,250	2,250	16,500
Total Capital Outlay	\$ 699,284	\$ 500,150	\$ 483,681	\$ 508,400
GRANTS AND SUBSIDIES				
Sports Authority	\$ 47	\$ 0	\$ 854	\$ 0
Community Initiatives Grants for Non-Profits	145,486	150,000	150,000	150,000
Death Benefits	15,000	0	0	0
Total Grants and Subsidies	\$ 160,533	\$ 150,000	\$ 150,854	\$ 150,000
SERVICE CHARGES				
Credit Card Fees - Expense	\$ 9,689	\$ 0	\$ 9,600	\$ 0
Total Service Charges	\$ 9,689	\$ 0	\$ 9,600	\$ 0
TRANSFERS OUT				
Oper Tfr Out - Debt Service Fund	\$ 4,365,781	\$ 4,366,095	\$ 0	\$ 0
Total Transfers Out	\$ 4,365,781	\$ 4,366,095	\$ 0	\$ 0
DEPRECIATION ON OWN FUNDS				
Depreciation - Purchased	\$ 144	\$ 0	\$ 0	\$ 0
Total Depreciation on Own Funds	\$ 144	\$ 0	\$ 0	\$ 0
MISC EXPENSE				
Prior Year Expense	\$ 0	\$ 0	\$ 380	\$ 0

Police Services • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Total Misc Expense	\$ 0	\$ 0	\$ 380	\$ 0
TOTAL EXPENDITURES	\$ 267,049,833	\$ 263,137,517	\$ 268,206,753	\$ 272,780,012
FINES AND AND FORFEITURES				
Fines & Forfeitures	\$ 14,552	\$ 20,000	\$ 2,811	\$ 20,000
Seizures	94,046	100,000	60,300	100,000
DUI BAC Fees	570	2,400	2,400	2,400
Sex Offender Registry Fees	142,425	93,000	93,000	93,000
Total Fines and and Forfeitures	\$ 251,593	\$ 215,400	\$ 158,511	\$ 215,400
CHARGES FOR SERVICES				
Wrecker & Storage Charges	\$ 646,566	\$ 500,000	\$ 650,000	\$ 650,000
Police Special Events	731,901	250,000	800,000	700,000
Tow Fees	817,019	1,000,000	550,000	600,000
Total Charges for Services	\$ 2,195,486	\$ 1,750,000	\$ 2,000,000	\$ 1,950,000
FEDERAL GRANTS				
Federal Grants - Others	\$ 221,883	\$ 300,000	\$ 200,000	\$ 200,000
Total Federal Grants	\$ 221,883	\$ 300,000	\$ 200,000	\$ 200,000
OTHER REVENUES				
Sale Of Reports	\$ 424,936	\$ 259,060	\$ 259,060	\$ 259,060
Local Shared Revenue	868,607	35,956	28,900	35,956
Miscellaneous Income	0	5,000	0	0
Cash Overage/Shortage	(70)	30	61	30
Miscellaneous Revenue	113,495	59,868	68,527	44,868
Recovery Of Prior Year Expense	1,056,411	0	381,120	0
Total Other Revenues	\$ 2,463,380	\$ 359,914	\$ 737,668	\$ 339,914
TRANSFERS IN				
Oper Tfr In - Metro Alarm	\$ 442,096	\$ 430,000	\$ 1,336,748	\$ 1,450,000
Total Transfers In	\$ 442,096	\$ 430,000	\$ 1,336,748	\$ 1,450,000
TOTAL REVENUES	\$ (5,574,438)	\$ (3,055,314)	\$ (4,432,927)	\$ (4,155,314)
NET EXPENDITURES	\$ 261,475,395	\$ 260,082,203	\$ 263,773,826	\$ 268,624,698

Executive Administration

Police Administration provides law enforcement leadership to meet the needs of the Memphis Police Department and the citizens of the City of Memphis. The administration also determines and administers the policies and procedures of the Police Services Division and ensures that the division is in compliance with the laws of the State of Tennessee and the City of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 32,500,228	\$ 30,018,546	\$ 32,995,744	\$ 34,578,752
Materials and Supplies	7,053,006	7,517,166	8,728,048	6,552,121
Grants and Subsidies	5,000	0	0	0
Misc Expense	0	0	380	0
Total Expenditures	\$ 39,558,236	\$ 37,535,712	\$ 41,724,172	\$ 41,130,876
Total Revenues	\$ (602,127)	\$ (367,974)	\$ (1,400,469)	\$ (267,974)
NET EXPENDITURES	\$ 38,956,109	\$ 37,167,738	\$ 40,323,703	\$ 40,862,902
Authorized Complement				443

Support Services

Support Services provides efficient and effective customer service to meet the Fiscal and Human Resource needs of the Memphis Police Department.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 22,614,252	\$ 23,163,092	\$ 22,785,168	\$ 24,983,880
Materials and Supplies	11,725,147	10,879,063	11,084,446	13,099,451
Capital Outlay	694,085	442,900	426,432	446,900
Grants and Subsidies	5,047	0	854	0
Service Charges	9,689	0	9,600	0
Transfers Out	4,365,781	4,366,095	0	0
Misc Expense	0	0	0	0
Total Expenditures	\$ 39,414,000	\$ 38,851,148	\$ 34,306,500	\$ 38,530,232
Total Revenues	\$ (1,359,888)	\$ (287,960)	\$ (288,987)	\$ (287,960)
NET EXPENDITURES	\$ 38,054,112	\$ 38,563,188	\$ 34,017,513	\$ 38,242,272
Authorized Complement				324

Precincts

The Uniform Patrol Division is the foundation of the Memphis Police Department. The men and women assigned to Uniform Patrol perform the most visible and recognizable functions for the MPD. Uniform Patrol exists to serve the citizens of Memphis with valor and professionalism while working to improve public safety, strengthen community partnerships, and enhance the overall quality of life of the citizens of the City of Memphis.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 130,307,936	\$ 132,294,080	\$ 134,699,888	\$ 130,399,744
Materials and Supplies	6,724,467	6,092,716	6,440,420	6,282,353
Capital Outlay	5,199	57,250	57,249	61,500
Grants and Subsidies	150,486	150,000	150,000	150,000
Misc Expense	0	0	0	0
Total Expenditures	\$ 137,188,080	\$ 138,594,048	\$ 141,347,568	\$ 136,893,600
Total Revenues	\$ (1,711,742)	\$ (687,950)	\$ (1,234,943)	\$ (2,152,950)
NET EXPENDITURES	\$ 135,476,338	\$ 137,906,098	\$ 140,112,625	\$ 134,740,650
Authorized Complement				1,538

Investigative Services

Investigative Services is tasked with investigating criminal activity and follow up on reports generated by Uniform Patrol. Investigative Services fully embraces the Memphis Police Department's community policing philosophy and supports the MPD's goal to reduce crime. Detectives assigned to Investigative Services attend neighborhood meetings, patrol briefings, and canvass neighborhoods to enhance internal and external collaboration.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 22,804,976	\$ 22,160,804	\$ 24,027,138	\$ 26,497,242
Materials and Supplies	3,995,459	2,317,767	2,355,212	2,552,339
Depreciation on Own Funds	144	0	0	0
Misc Expense	0	0	0	0
Total Expenditures	\$ 26,800,578	\$ 24,478,570	\$ 26,382,350	\$ 29,049,580
Total Revenues	\$ (1,722,721)	\$ (1,693,030)	\$ (1,458,243)	\$ (1,443,030)
NET EXPENDITURES	\$ 25,077,857	\$ 22,785,540	\$ 24,924,107	\$ 27,606,550
Authorized Complement				274

Special Operations

Special Operations provides the Memphis Police Division with specialized support units of highly trained officers to assist in enforcing State and City ordinances and to assist in promoting a safe environment for the citizens of Memphis. This includes the following squads: Canine, Harbor, Air Support, Mounted Patrol, Tactical and Traffic Bureau, Multi-Agency Gang unit, and Crime Prevention Unit.

Operating Budget

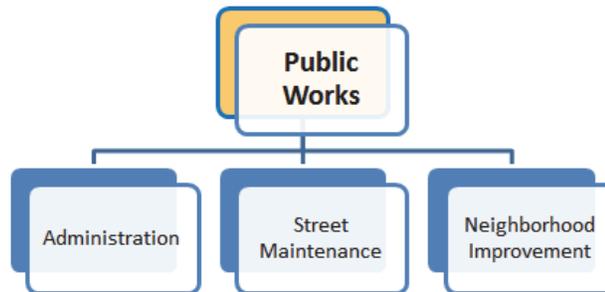
Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 21,728,056	\$ 21,204,006	\$ 22,147,416	\$ 24,667,682
Materials and Supplies	2,360,874	2,474,033	2,298,759	2,508,047
Misc Expense	0	0	0	0
Total Expenditures	\$ 24,088,930	\$ 23,678,040	\$ 24,446,176	\$ 27,175,730
Total Revenues	\$ (177,960)	\$ (18,400)	\$ (50,285)	\$ (3,400)
NET EXPENDITURES	\$ 23,910,970	\$ 23,659,640	\$ 24,395,891	\$ 27,172,330
Authorized Complement				287

PUBLIC WORKS

Mission Statement

Our mission is to provide excellent customer service to our community and its citizens through innovative, efficient, and sustainable best practices assuring accountability as well as transparency in all that we do. To be responsive and communicative to those we serve. To ensure and create a culture of safety that is second to none. To be recognized as an organization that represents the very best of our profession.

Organization Structure



Services

Services provided by the Division of Public Works are instrumental in the City's system for addressing environmental, public health, and local transportation issues. Public Works manages the maintenance of streets with services of storm water infrastructure, asphalt paving, pothole and cut/ patch repair, the removal of snow and ice from bridges and streets, and street sweeping. The division operates and maintains the City's wastewater collection and treatment system, including two treatment plants, and is responsible for protecting the city from flooding and ensuring the reduction of pollution from urban runoff. The division also works to promote cleaner and greener communities, while working to eliminate blight through education and the enforcement of codes and ordinances.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 10,578,056	\$ 11,747,746	\$ 11,692,410	\$ 12,856,917
Materials and Supplies	11,890,020	10,178,150	10,022,297	10,499,444
Capital Outlay	19,909	270,000	220,000	270,000
Grants and Subsidies	3,382,217	0	768,800	0
Expense Recovery	(6,437,276)	(6,350,000)	(6,350,000)	(6,350,000)
Total Expenditures	\$ 19,432,926	\$ 15,845,896	\$ 16,353,507	\$ 17,276,360
Total Revenues	\$ (2,283,160)	\$ (3,684,118)	\$ (2,983,393)	\$ (6,718,354)
NET EXPENDITURES	\$ 17,149,766	\$ 12,161,778	\$ 13,370,115	\$ 10,558,006
Authorized Complement				256

Performance Highlights

- Investigated 443 storm water pollution discharge sites
- Earned \$82,279 because of energy savings contract with TVA/EnerNOC
- Continued sanitary sewer assessment in accordance with USEPA, DOJ and City of Memphis Consent Decree ahead of established schedule. Assessed approximately 276 miles of sanitary sewer
- Completed construction of \$5.6M Harbor Avenue Lift Station Rehabilitation
- Completed construction of \$3.4M raw sewage pump motors at TE Maxson WWTF
- Completed construction of \$3.9M for various sanitary sewer cured in place pipe projects
- Filled over 57,393 potholes
- Street Maintenance is working to transition from paper service request to a full electronic system
- Implemented an inspection program so that every inlet in the City of Memphis is inspected within a 3 year period
- Implemented an electronic data collection system for documenting street sweeping activity
- Treated 68 billion gallons of wastewater
- Inspected and cleaned 331 miles of sanitary sewer mainline
- Memphis City Beautiful (MCB) launched the 901 Keep It Clean! media campaign featuring local celebrity spokespeople- Penny Hardaway, Mayor Strickland, the Grizz Girls, Sebastian Carson and Dr. Gina Stewart. Designed as a call-to-action for every citizen to be a stakeholder in keeping the city clean and litter-free
- 11 small Community Improvement Grants totaling \$5,195 were awarded by MCB to community groups for projects such as rock gardens, tire gardens, arboretums and other neighborhood beautification efforts

- MCB launched a new Adopt A Trash Can program which allows neighborhood groups to have up to 5 trash cans placed in their community to help prevent litter. 43 trash cans have been placed and adopted by 10 groups
- Grounds services inspected/resolved more than 30,000 overgrown grass/weeds complaints
- Code Enforcement responded to more than 23,000 property code complaints
- Demolished more than 300 property units
- Boarded and secured more than 400 properties

Issues & Trends

Public Works faces the challenge of providing numerous services to a constituency with constantly changing expectations. The division must also be responsive to the increased regulatory demands, as well as, new technology to improve productivity and quality. The division is committed to ensuring quality core services are delivered efficiently and effectively while looking to improve customer service in all areas. The division is also working to implement certification requirements to increase the knowledge, skills, and expertise of departmental staff responsible for enforcement efforts. Education and outreach are key strategies being used in the community to build partnerships that will create, improve, and promote the City's efforts to eradicate blight.

Public Works has implemented a new strategy for increased enforcement of litter and ordinances by creating a new service center to be housed under Neighborhood Improvement called, Environmental Enforcement. Funding for operations will be provided at no cost to the General Fund. Operation cost will be managed via program fines and fees plus reimbursement from Storm Water Funds. Neighborhood Improvement will also issue grant funds for the Neighborhood Stabilization Program in conjunction with the Habitat for Humanity who has agreed to administer a program like their Aging in Place (AIP) Program for minor home repairs. The program will be open to senior citizens who have cases brought to Environmental Court by City of Memphis Code Enforcement but do not have the financial means to make the necessary repairs. A recommendation will be made by the Environmental Court Judge along with approval and authorization by the City of Memphis. The International Property Maintenance Code (IPMC) was adopted by the City of Memphis in January 2019. The IPMC creates the ability to better monitor property conditions and enforce property maintenance standards. It also established the authority to impose property maintenance inspection fees, chronic nuisance fees, demolition fees, and other property maintenance fees. Code Enforcement is working to implement a second shift allowing a more strategic focus for addressing violations.

The Division is continuing upgrades at the TE Maxson (South) Waste Water Treatment Plant to provide enough capacity to serve future residential and industrial growth. Two of five phases are being implemented and the upgrades will take 4 years to complete and will increase capacity to 90 MGD. Another improvement being implemented is the addition of a disinfection process to both WWTP's prior to water discharge. This improvement is needed to comply with new regulatory requirements. The MC Stiles (North) Waste Water Treatment Plant began disinfection November 2018. The division started a master planning project for a sustainable bio-solids management plan at both wastewater treatment plants. The division is in year 6 of the Consent Decree which requires assessment and rehabilitation of the entire sanitary sewer system to address overflows. The program is ahead of schedule and performing as expected. The city maintains one of the lowest sewer fees in the country, which is advantageous to economic development, as well as, serving the community.

Strategic Goals

- Effectively and efficiently manage all operations and programs
- Focus on customer service improvements
- Incorporate new technology to increase responsiveness and productivity
- Manage and mitigate flood prone areas
- Attract industry by maintaining the city's competitive sewer fee structure
- Meet and exceed regulatory requirements
- Improve MWBE participation
- Monitor Service Level Agreement (SLA) performance to ensure timely delivery of services
- Implement performance management program
- Focus on public education and outreach in support of blight and litter initiatives
- Promote culture of employee safety awareness

Key Performance Indicators

Performance Indicator	FY18 Actual	FY19 Goal	FY19 Actual*	FY20 Goal	Category
STREET MAINTENANCE					
Repaving cycle (years)	26	30	30	25	Neighborhoods
Street repairs performed annually (#)	13,609	10,000	11,879	10,500	Neighborhoods
Quantity of litter removed from right of way (yards)	14,710	15,000	12,700*	13,000	Neighborhoods
Average time to fill potholes in response to citizen request (days)	9.01 days	4.3 days	4.28 days	4.3 days	Neighborhoods
NEIGHBORHOOD IMPROVEMENT					
Average time to first notice of residential violation	6.76 days	5 days	5.57 days	5 days	Neighborhoods
Average time to bring grass/weeds violations into compliance for unoccupied properties	18.69 days	18 days	17.18 days	18 days	Neighborhoods

* Litter on the interstate is collected by TDOT

Public Works • Division Detail

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
PERSONNEL SERVICES				
Full-Time Salaries	\$ 6,304,788	\$ 8,141,882	\$ 7,311,552	\$ 9,470,086
Holiday Salary Full Time	382,471	0	335,831	0
Vacation Leave	494,108	0	494,108	0
Bonus Leave	52,670	0	53,846	0
Sick Leave	468,271	0	396,546	0
Overtime	439,611	169,200	450,000	432,495
Out of Rank Pay	45,216	47,400	45,907	37,400
Hazardous Duty Pay	865	740	463	700
College Incentive Pay	272	0	0	0
Longevity Pay	5,184	5,650	5,650	5,650
Shift Differential	3,320	6,447	4,847	4,847
PTO Final Pay	111,409	116,679	83,840	61,800
Job Incentive	0	50,000	50,000	0
Required Special License Pay	2,400	32,950	3,950	3,950
Pension	316,562	186,818	238,946	385,360
Supplemental Pension	48,183	48,374	48,375	41,664
Social Security	180,205	175,160	204,502	175,160
Pension ADC	1,429,090	1,141,958	925,811	946,418
Group Life Insurance	22,989	27,491	25,958	25,410
Unemployment	14,240	14,160	14,160	13,920
Pension 401a Match	4,348	0	27,202	0
Medicare	124,534	125,210	119,184	128,811
Long Term Disability	26,391	22,872	21,923	24,017
Health Insurance - Value PPO	9,882	0	0	0
Health Insurance - Premier	729,093	751,212	713,248	806,448
Benefits Adjustments	0	285,376	0	126,209
Health Insurance - Local Plus Plan	458,207	415,752	432,804	478,212
Salaries - Part-Time/Temporary	768,328	2,380,236	1,092,836	2,005,508
On-the-job injury	305,918	37,000	231,710	37,000
Bonus Pay	32,500	35,000	35,000	85,000
Expense Recovery - Personnel	(2,202,997)	(2,469,821)	(1,675,788)	(2,439,148)
Total Personnel Services	\$ 10,578,056	\$ 11,747,746	\$ 11,692,410	\$ 12,856,917
MATERIALS AND SUPPLIES				
City Storeroom Supplies	\$ (687)	\$ 500	\$ (878)	\$ 0
Facility Repair & Carpentry	150	12,000	12,000	37,000
City Shop Charges	762,137	747,455	744,987	762,207
City Shop Fuel	349,980	413,451	388,205	423,191
Outside Computer Services	0	0	10,000	72,314
City Computer Svc Equipment	28,029	55,315	23,904	0
City Telephone/Communications	271	0	0	0

Public Works • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Printing - Outside	396	8,364	8,050	8,364
Supplies - Outside	33,224	58,448	48,769	6,100
Hand Tools	815	400	600	0
Clothing	28,875	46,081	46,144	56,081
Household Supplies	24,246	23,967	23,969	0
Safety Equipment	65,282	20,500	20,500	20,500
Drafting/Photo Supplies	0	872	872	0
Outside Postage	40,869	113,760	77,360	62,800
Asphalt Products	4,653,848	5,056,250	5,056,250	5,056,250
Lumber & Wood Products	747	5,000	5,000	5,000
Paints Oils & Glass	3,263	1,000	0	1,000
Pipe Fittings & Castings	18,829	50,000	50,000	50,000
Lime Cement & Gravel	20,751	55,000	0	10,000
Chemicals	5,692	6,426	6,426	6,426
Material Processing	1,300	0	0	0
Materials and Supplies	212,236	308,212	300,068	301,992
Outside Vehicle Repair	128,768	56,992	56,992	56,992
Outside Equipment Repair/Maintenance	143,690	75,943	198,182	164,000
Facilities Structure Repair - Outside	17,958	25,000	25,000	0
Advertising/Publication	0	25,000	1,010	23,000
Outside Phone/Communications	197,189	124,360	111,286	126,360
Janitorial Services	1,275	1,050	1,410	0
Security	1,482	2,000	1,000	1,500
Weed Control/Chemical Service	179,823	116,000	115,771	116,000
Total Quality Management	3,175	300	300	0
Seminars/Training/Education	11,209	30,400	18,368	34,173
Misc Professional Services	7,183,763	4,568,349	4,449,289	4,615,481
Travel Expense	8,656	13,783	12,783	12,783
Unreported Travel	690	0	(681)	0
Outside Fuel	13,739	11,606	11,606	11,606
Mileage	0	500	500	500
Utilities	367,594	453,933	371,780	453,933
Demolitions	1,671,654	2,450,000	2,017,445	2,450,000
Insurance	287,387	286,849	287,886	210,213
Claims	60,917	210,122	245,512	210,122
Lawsuits	402,725	264,748	304,748	264,748
Dues/Memberships/Periodicals	2,741	6,500	6,500	17,000
Rent	0	7,200	0	0
Misc Services and Charges	2,176	4,000	4,000	2,500
Minor Equipment	22,396	41,765	41,765	41,615
Expense Recovery - M & S	(5,069,238)	(5,581,250)	(5,082,380)	(5,192,308)
Total Materials and Supplies	\$ 11,890,020	\$ 10,178,150	\$ 10,022,297	\$ 10,499,444

Public Works • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
CAPITAL OUTLAY				
Furniture/Furnishings	\$ 19,909	\$ 220,000	\$ 170,000	\$ 220,000
Equipment	0	50,000	50,000	50,000
Total Capital Outlay	\$ 19,909	\$ 270,000	\$ 220,000	\$ 270,000
GRANTS AND SUBSIDIES				
Death Benefits	\$ 19,217	\$ 0	\$ 0	\$ 0
Professional Services	675,000	0	500,000	0
Sanitation Grants Disbursement	2,688,000	0	268,800	0
Total Grants and Subsidies	\$ 3,382,217	\$ 0	\$ 768,800	\$ 0
EXPENSE RECOVERY				
Expense Recovery - State Street Aid	\$ (6,437,276)	\$ (6,350,000)	\$ (6,350,000)	\$ (6,350,000)
Total Expense Recovery	\$ (6,437,276)	\$ (6,350,000)	\$ (6,350,000)	\$ (6,350,000)
TOTAL EXPENDITURES	\$ 19,432,926	\$ 15,845,896	\$ 16,353,507	\$ 17,276,360
LOCAL TAXES				
Special Assessment Tax	\$ 490,074	\$ 398,000	\$ 398,000	\$ 398,000
Total Local Taxes	\$ 490,074	\$ 398,000	\$ 398,000	\$ 398,000
FINES AND AND FORFEITURES				
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 1,750,000
Vacant Property Registration Fee	96,200	18,600	70,000	75,000
Total Fines and and Forfeitures	\$ 96,200	\$ 18,600	\$ 70,000	\$ 1,825,000
CHARGES FOR SERVICES				
Misc Inspection Fees	\$ 0	\$ 0	\$ 0	\$ 1,565,000
Total Charges for Services	\$ 0	\$ 0	\$ 0	\$ 1,565,000
STATE GRANTS				
St TN Highway Maint Grant	\$ 692,848	\$ 0	\$ 35,871	\$ 0
St TN Interstate	603,317	0	0	0
Total State Grants	\$ 1,296,165	\$ 0	\$ 35,871	\$ 0
OTHER REVENUES				
Anti-Neglect Enforcement Program	\$ 170,662	\$ 1,158,659	\$ 370,662	\$ 1,258,659
Utility Warranty Program	0	500,000	500,000	500,000
Recovery Of Prior Year Expense	5,058	0	0	0
Total Other Revenues	\$ 175,720	\$ 1,658,659	\$ 870,662	\$ 1,758,659

Public Works • Division Detail *(continued)*

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
TRANSFERS IN				
Oper Tfr In - Solid Waste Fund	\$ 75,000	\$ 1,065,177	\$ 1,065,177	\$ 1,065,177
Oper Tfr In - Sewer Operating/CIP	0	437,164	437,164	0
Oper Tfr In - Storm Water	150,000	106,518	106,518	106,518
Total Transfers In	\$ 225,000	\$ 1,608,859	\$ 1,608,859	\$ 1,171,695
TOTAL REVENUES	\$ (2,283,160)	\$ (3,684,118)	\$ (2,983,393)	\$ (6,718,354)
NET EXPENDITURES	\$ 17,149,766	\$ 12,161,778	\$ 13,370,115	\$ 10,558,006

Administration

Administration ensures timely and accurate administrative services to Public Works service centers, including budget development, monitoring, purchasing, and payroll/personnel activities.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 134,928	\$ 134,986	\$ 844,045	\$ 168,604
Materials and Supplies	857,974	908,566	842,356	837,942
Grants and Subsidies	2,688,000	0	268,800	0
Total Expenditures	\$ 3,680,902	\$ 1,043,552	\$ 1,955,201	\$ 1,006,546
Total Revenues	\$ (692,848)	\$ (937,164)	\$ (973,035)	\$ (500,000)
NET EXPENDITURES	\$ 2,988,054	\$ 106,388	\$ 982,165	\$ 506,546
Authorized Complement				13

Street Maintenance

Street Maintenance provides the R.O.W maintenance on city streets including asphalt paving, pothole repairs, cut and patch repairs, snow and ice removal, and other related services for the care of City Right of Way (R.O.W.).

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,213,355	\$ 4,669,420	\$ 5,330,764	\$ 5,123,447
Materials and Supplies	6,541,598	3,643,487	4,279,605	4,011,557
Grants and Subsidies	81,717	0	62,500	0
Expense Recovery	(5,019,157)	(4,125,000)	(4,125,000)	(4,125,000)
Total Expenditures	\$ 6,817,513	\$ 4,187,907	\$ 5,547,869	\$ 5,010,004
Total Revenues	\$ (603,317)	\$ 0	\$ 0	\$ 0
NET EXPENDITURES	\$ 6,214,195	\$ 4,187,907	\$ 5,547,869	\$ 5,010,004
Authorized Complement				108

Drain Maintenance

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Materials and Supplies	\$ 3,736	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 3,736	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 3,736	\$ 0	\$ 0	\$ 0
Authorized Complement				0

Street Lighting

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 166	\$ 0	\$ 0	\$ 0
Materials and Supplies	\$ 915	\$ 0	\$ 0	\$ 0
Expense Recovery	(374)	0	0	0
Total Expenditures	\$ 707	\$ 0	\$ 0	\$ 0
NET EXPENDITURES				
	\$ 707	\$ 0	\$ 0	\$ 0
Authorized Complement				0

STREET LIGHTING • LEGAL LEVEL SUMMARY

Neighborhood Improvements

Neighborhood Improvement focuses on improving the quality of life for the citizens of Memphis through a constant effort to beautify the city and eradicate blight. This department supports community cleanliness by providing weed control, enforcement of housing/commercial codes of ordinance, and education.

Operating Budget

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
EXPENDITURES				
Personnel Services	\$ 5,229,607	\$ 6,943,341	\$ 5,517,602	\$ 7,564,867
Materials and Supplies	4,485,798	5,626,097	4,900,336	5,649,945
Capital Outlay	19,909	270,000	220,000	270,000
Grants and Subsidies	612,500	0	437,500	0
Expense Recovery	(1,417,745)	(2,225,000)	(2,225,000)	(2,225,000)
Total Expenditures	\$ 8,930,068	\$ 10,614,437	\$ 8,850,438	\$ 11,259,811
Total Revenues	\$ (986,994)	\$ (2,746,954)	\$ (2,010,357)	\$ (6,218,354)
NET EXPENDITURES	\$ 7,943,074	\$ 7,867,483	\$ 6,840,081	\$ 5,041,457
Authorized Complement				135

DEBT SERVICE FUND

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of debt obligations and related costs.

Introduction

The Debt Service Fund is used to account for resources that are restricted, committed, or assigned for payment of certain debt obligations and related costs. Major sources of revenue for the fund include ad valorem taxes, local option sales taxes, loan repayments from other internal service centers, proceeds from the sale of delinquent ad valorem tax receivables, and revenue from the Tourism Development Zone.

General obligation bonds and notes are direct obligations of the city. The full faith, credit and unlimited taxing power of the city, as to all property subject to ad valorem taxation within the City, are pledged to the payment of the principal of and interest on the city's general obligation debt.

Although there are no statutory limitations on the amount of general obligation debt the city can issue, the city conducts its finances so that the amount of general obligation debt outstanding does not exceed twelve percent (12%) of the city's taxable assessed valuation.

The City manages its general obligation debt conservatively as it does not have any outstanding variable rate debt or derivative agreements, although both are permitted in the City's Debt Management Policy and Procedures manual. The City does, however, utilize commercial paper proceeds as a source of interim construction financing for projects contained in the City's CIP Budget. Commercial paper has proven to be a low cost source of funds for the City.

The size of the City's Commercial Paper Program is \$150 million which, if fully utilized, would represent approximately 11% of outstanding general obligation debt. Such percentage falls within generally accepted guidelines for variable rate or short term debt exposure.

Moody's Investors Service Inc., S&P Global Ratings and Fitch Ratings, Inc. have assigned ratings of "Aa2", "AA" and "AA", respectively, to the City's general obligation bonds. The rating assigned by Fitch Ratings, Inc. applies only to outstanding general obligation bonds issued prior to June 2010. Such ratings express only the views of the Rating Agencies. An explanation of the significance of such ratings may be obtained from the Rating Agencies furnishing the ratings. There is no assurance that either or all of such ratings will be maintained for any given period of time or that it will not be revised or withdrawn entirely by the Rating Agencies if, in the judgment of the respective Rating Agency, circumstances so warrant.

In addition to general obligation debt, the City issues leases and other appropriation obligations whereby the City budgets and appropriates legally available funds each fiscal year for the payment of principal of and interest on such obligations.

Debt Service Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 138,958,279	\$ 140,855,220	\$ 141,845,237	\$ 140,114,909
State Taxes	16,770,859	17,106,275	16,292,557	15,300,000
Use of Money and Property	1,149,969	527,000	1,662,128	920,000
Federal Grants	2,361,985	2,298,523	2,205,337	2,288,150
Other Revenues	10,697,044	1,856,736	1,816,885	1,856,734
Transfers In	16,619,004	20,026,904	15,915,417	15,438,771
Other Revenues - Stadium Baseball	9,901	800	4,514	4,500
Proceeds from Refunded Debt	150,590,914	0	0	0
Proceeds from Bond Issue	0	0	0	0
Total Revenues	\$ (337,157,955)	\$ (182,671,458)	\$ (179,742,075)	\$ (175,923,064)
Materials and Supplies	1,168,016	1,151,500	1,090,010	1,167,500
Investment Fees	0	0	0	0
Bond Issue Costs	877,258	0	38,000	40,000
Redemption of Serial Bonds and Notes	97,153,995	105,588,424	102,944,264	104,961,040
Interest	59,848,302	67,351,888	70,144,608	67,651,728
Service Charges	29,792	100,890	48,000	96,890
Transfers Out	0	3,500,000	3,500,000	0
Retirement of Refunded Debt	150,000,000	0	0	0
Total Expenditures	\$ 309,077,363	\$ 177,692,703	\$ 177,764,879	\$ 173,917,154
NET INCOME (REVENUE - EXPENSE)	\$ (28,080,592)	\$ (4,978,755)	\$ (1,977,188)	\$ (2,005,911)

Authorized Complement

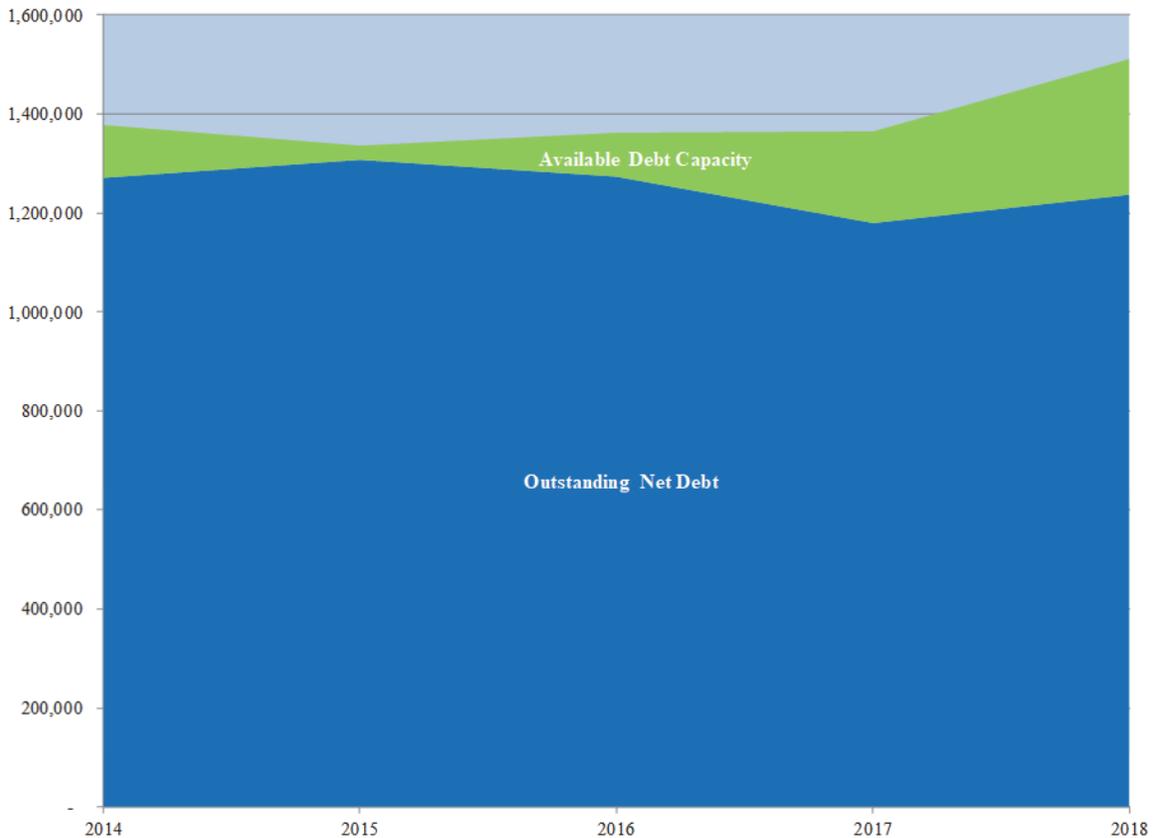
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Increase/(Decrease) in Net Assets	28,080,592	4,978,755	1,977,197	2,005,911
Fund balance beginning of year	48,798,180	76,878,772	76,878,772	78,855,968
Fund balance end of year	76,878,772	81,857,527	78,855,968	80,861,879

Debt Service Fund Overview

It has been the City’s past practice to issue general obligation bonds on an annual basis to support ongoing and new capital projects initiated by the City. In relationship to the City’s Debt Affordability Targets that are outlined in the City’s Debt Policy, the City shall conduct its finances so that the amount of general obligation (“GO”) debt outstanding does not exceed 12% of the City’s taxable assessed valuation. The chart below demonstrates the debt capacity.

Debt Capacity Based on City Debt Policy
(IN THOUSANDS)



	2014	2015	2016	2017	2018
Maximum Debt @ 12% - City Policy	\$ 1,378,018	\$ 1,337,070	\$ 1,361,518	\$ 1,364,952	\$ 1,511,642
Less: Total Net Debt Outstanding ⁽¹⁾	1,271,320	1,308,289	1,273,105	1,179,577	1,237,777
Excess Debt Capacity	\$ 106,698	\$ 28,781	\$ 88,413	\$ 185,375	\$ 273,865

⁽¹⁾ Total Net Debt Outstanding includes principal and unamortized premium of general obligation bonds, plus commercial paper outstanding, if any, less principal and unamortized premium of self-supporting general obligation bonds.

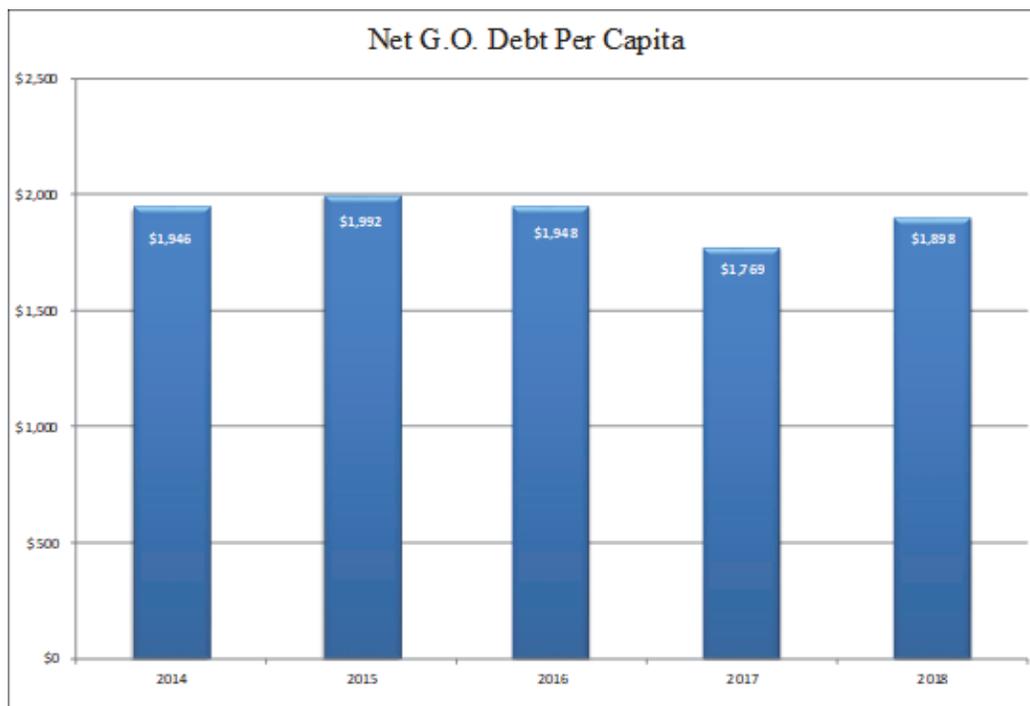
Debt Ratio Trends

Debt Ratio Trends
LAST FIVE FISCAL YEARS

	2014	2015	2016	2017	2018
Estimated Population	653,450	656,861	653,480	666,723	652,236
Appraised Value of Property ⁽¹⁾	\$ 36,455,804	\$ 35,448,458	\$ 35,955,987	\$36,080,187	\$ 39,799,719
Assessed Value Valuation of Property ⁽¹⁾	11,483,484	11,142,251	11,345,981	11,374,600	12,597,019
Total G. O. Debt ⁽¹⁾	\$ 1,271,320	\$ 1,228,825	\$ 1,199,950	\$ 1,119,035	\$ 1,347,440
Bond Premiums		79,464	73,155	60,542	66,452
Less: Self-Supporting G.O. Debt & Premium ⁽¹⁾⁽²⁾					(176,115)
Net Debt ⁽¹⁾	\$ 1,271,320	\$ 1,308,289	\$ 1,273,105	\$ 1,179,577	\$ 1,237,777
Net G. O. Debt per Capita					
Total Debt	\$ 1,946	\$ 1,992	\$ 1,948	\$ 1,769	\$ 2,168
Net Debt	1,946	1,992	1,948	1,769	1,898
Net G. O. Debt to Appraised Value					
Total Debt	3.49%	3.69%	3.54%	3.27%	3.55%
Net Debt	3.49%	3.69%	3.54%	3.27%	3.11%
Net G. O. Debt to Assessed Value					
Total Debt	11.07%	11.74%	11.22%	10.37%	11.22%
Net Debt	11.07%	11.74%	11.22%	10.37%	9.83%

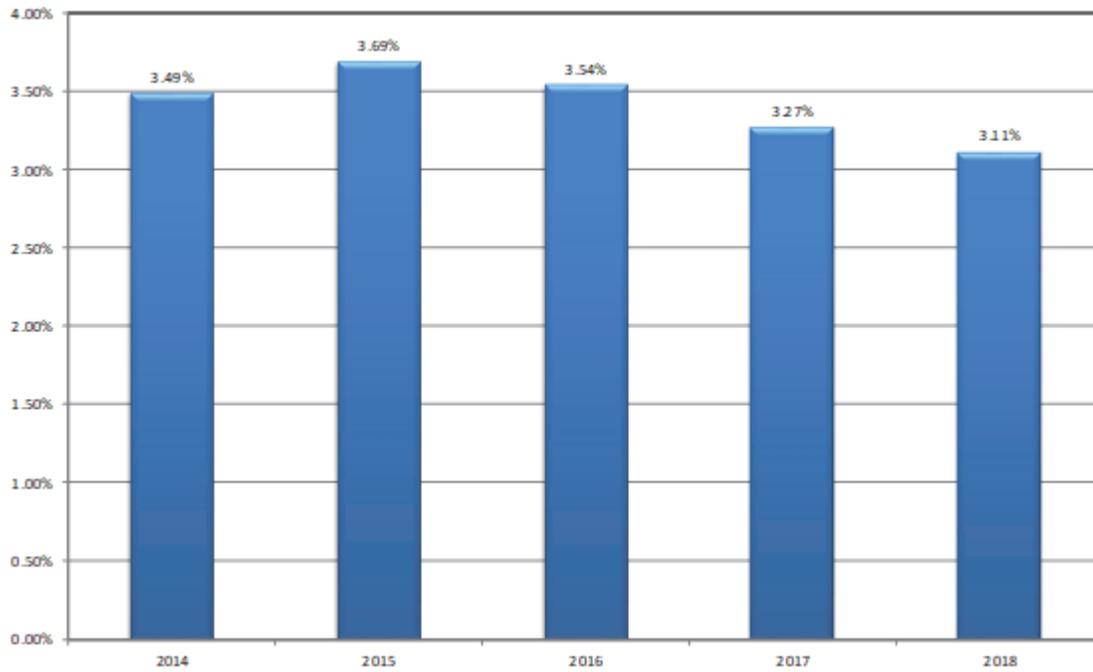
⁽¹⁾ In thousands of dollars.

⁽²⁾ Self-supporting debt includes the outstanding portion of the Series, 2018 Bonds issued to finance improvements to the Convention Center (\$171,345,000) plus unamortized premium on such bonds (\$4,770,224).

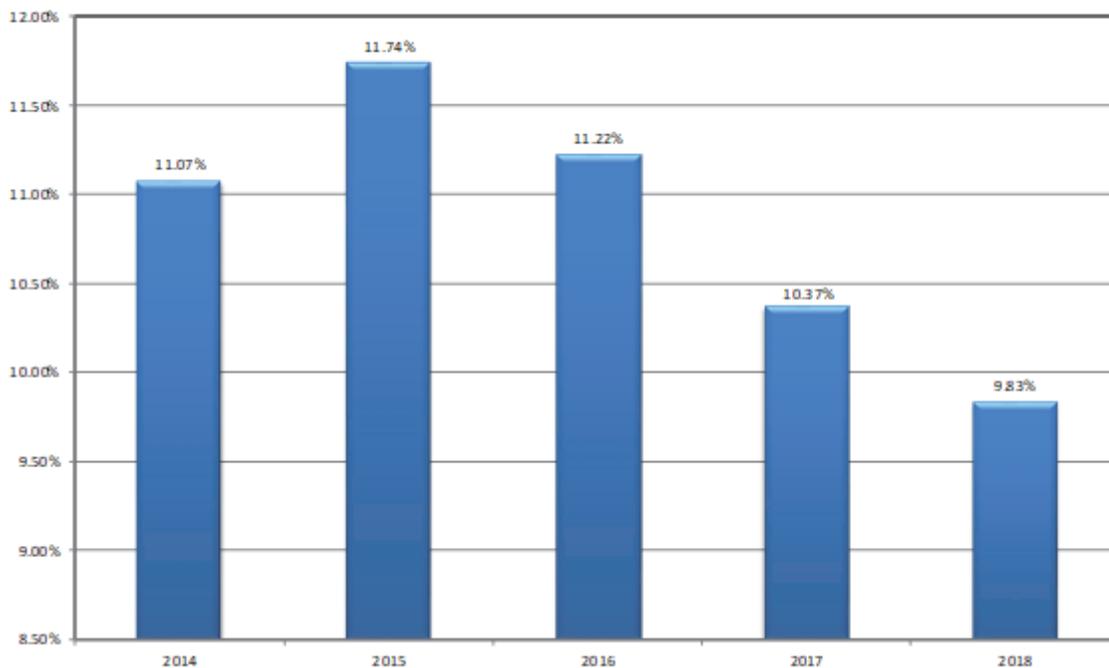


Net G.O. to Appraised/Assessed Value

Net G. O. Debt to Appraised Value



Net G. O. Debt to Assessed Value



General Obligation Bonds

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2019 (UNAUDITED)

General Obligation Bonds	Outstanding	Final Maturity
\$309,255,000 Gen. Imp. Bonds, Series 2018	\$ 304,855,000	6/1/2048
\$69,885,000 Gen. Imp. Bonds, Series 2016	64,340,000	5/1/2041
\$67,845,000 Gen. Imp. Bonds, Series 2015C	67,845,000	4/1/2045
\$54,390,000 Gen. Imp. Refg Bonds, Series, 2015B (Taxable)	54,390,000	4/1/2025
\$76,820,000 Gen. Imp. Refg Bonds, Series, 2015A	76,820,000	4/1/2026
\$208,230,000 Gen. Imp. Refg Bonds, Series 2014B	186,625,000	4/1/2044
\$103,955,000 Gen. Imp. Refg Bonds, Series 2014A	80,005,000	11/1/2025
\$5,145,000 Gen. Imp. Bonds, Series 2012B	1,805,000	4/1/2024
\$93,595,000 Gen. Imp. & Refg Bonds, Series 2012A	82,305,000	4/1/2042
\$86,190,000 Gen. Imp. Bonds, Series 2011	72,045,000	5/1/2036
\$11,160,000 Gen. Imp. Bonds, Series 2010F (RZEDB)	11,160,000	7/1/2034
\$121,205,000 Gen. Imp. & Refg Bonds, Series 2010D	121,205,000	7/1/2023
\$62,550,000 Gen. Imp. Bonds, Series 2010 C (Direct Pay BABs)	62,550,000	7/1/2032
\$39,950,000 Gen. Imp. Bonds, Series 2010B (Direct Pay BABs)	39,950,000	5/1/2030
\$27,880,000 Gen. Imp. Bonds, Series 2010A	3,490,000	5/1/2021
\$76,025,000 Gen. Imp. Bonds, Series 2009	4,900,000	4/1/2024
\$166,880,000 Gen. Imp. & Refg Bonds, Series 2005	27,365,000	10/1/2019
Total	\$ 1,261,655,000	
Commercial Paper	Outstanding	
Commercial Paper	\$ 75,000,000	

Appropriation Obligations Bonds

OUTSTANDING DEBT OBLIGATIONS SERVICED FROM THE DEBT SERVICE FUND
AS OF JUNE 30, 2019 (UNAUDITED)

<u>Appropriation Obligations Debt</u>	<u>Outstanding</u>	<u>Final Maturity</u>
\$4,400,000 Solid Waste Lease, 2018	\$ 3,558,713	5/1/2023
\$2,142,850 EDGE Qualified Energy Conservation Bond, Series 2017	1,071,425	1/5/2021
\$40,975,000 Memphis and Shelby Co. Port Commission Dev. Revenue Bonds, Series 2011 ⁽¹⁾	16,192,500	4/1/2036
\$15,416,204 Solid Waste Lease, 2014	1,589,882	12/11/2019
\$2,000,000 Solid Waste Lease, 2016	816,015	4/22/2021
\$36,215,000 TDZ Revenue Refunding Bonds, Series 2017A (Federally Taxable)	19,020,000	11/1/2021
\$87,725,000 TDZ Revenue Refunding Bonds, Series 2017B	87,725,000	11/1/2030
\$34,300,000 TDZ Revenue Refunding Bonds, Series 2017C (Federally Taxable)	34,300,000	11/1/2024
\$17,925,000 Sports Facility Revenue Bonds, Series 2014A (Stadium Project)	14,130,000	2/1/2029
\$5,720,000 Sports Facility Revenue Bonds, Series 2014B (Stadium Project) (Federally Taxable)	3,780,000	2/1/2030
\$1,585,450 CCRFC Convention Center Improvement Bonds, Series 2015	317,090	1/5/2020
\$1,561,500 CCRFC Convention Center Improvement Bonds, Series 2016	390,375	1/5/2020
\$8,316,000 CCRFC Qualified Energy Conservation Bonds, Series 2015A	4,989,600	1/5/2025
\$2,015,300 CCRFC Qualified Energy Conservation Bonds, Series 2015B	1,007,650	1/5/2024
\$340,700 CCRFC Qualified Energy Conservation Bonds, Series 2015C	170,350	1/5/2024
Total	\$ 189,058,600	

(1) The obligation of the City and the County to support the payment of debt service on the Port Commission bonds is apportioned on an equal basis (i.e. 50% by the City and 50% by the County). Such amount represents the City's portion.

General Obligation Bonds Debt Service Schedule

AS OF JUNE 30, 2019 (UNAUDITED)

Period Ending	Principal	Interest	Debt Service	Percentage Retired
6/30/2020	87,210,000.00	56,043,335.75	143,253,335.75	
6/30/2021	87,120,000.00	52,637,564.52	139,757,564.52	
6/30/2022	87,860,000.00	48,393,023.87	136,253,023.87	
6/30/2023	88,845,000.00	43,787,927.32	132,632,927.32	
6/30/2024	89,500,000.00	39,633,657.83	129,133,657.83	35%
6/30/2025	91,105,000.00	36,483,399.87	127,588,399.87	
6/30/2026	89,900,000.00	32,605,257.93	122,505,257.93	
6/30/2027	30,955,000.00	28,320,881.07	59,275,881.07	
6/30/2028	32,325,000.00	26,784,159.62	59,109,159.62	
6/30/2029	33,725,000.00	25,178,707.02	58,903,707.02	57%
6/30/2030	35,215,000.00	23,496,490.58	58,711,490.58	
6/30/2031	31,290,000.00	21,810,685.37	53,100,685.37	
6/30/2032	32,585,000.00	20,409,185.47	52,994,185.47	
6/30/2033	33,970,000.00	18,910,509.66	52,880,509.66	
6/30/2034	35,055,000.00	17,386,042.86	52,441,042.86	70%
6/30/2035	36,515,000.00	15,782,324.26	52,297,324.26	
6/30/2036	32,115,000.00	14,325,695.01	46,440,695.01	
6/30/2037	28,690,000.00	12,980,063.75	41,670,063.75	
6/30/2038	29,860,000.00	11,812,976.25	41,672,976.25	
6/30/2039	31,075,000.00	10,590,010.01	41,665,010.01	83%
6/30/2040	32,350,000.00	9,305,018.76	41,655,018.76	
6/30/2041	33,715,000.00	7,952,081.26	41,667,081.26	
6/30/2042	30,940,000.00	6,492,312.50	37,432,312.50	
6/30/2043	31,520,000.00	5,122,137.50	36,642,137.50	
6/30/2044	29,460,000.00	3,723,312.50	33,183,312.50	95%
6/30/2045	17,660,000.00	2,400,250.00	20,060,250.00	
6/30/2046	13,165,000.00	1,643,800.00	14,808,800.00	
6/30/2047	13,690,000.00	1,117,200.00	14,807,200.00	
6/30/2048	14,240,000.00	569,600.00	14,809,600.00	100%
Total	\$ 1,261,655,000.00	\$ 595,697,610.54	\$ 1,857,352,610.54	

DEBT SERVICE FUND

**GENERAL OBLIGATION DEBT SERVICE AS A PERCENTAGE OF GENERAL FUND
EXPENDITURES**

FISCAL YEARS ENDED JUNE 30
(IN THOUSANDS OF DOLLARS)

	2014	2015	2016	2017	2018
General Fund Expenditures and Other Uses ⁽¹⁾	\$ 601,595	\$ 616,716	\$ 639,234	\$ 662,997	\$ 712,632
G.O. Debt Service ⁽²⁾	122,731	132,780	131,575	133,590	132,598
Total G.F Expenditure and G.O. Debt Service	\$ 724,326	\$ 749,496	\$ 770,809	\$ 796,587	\$ 845,230
G.O. Debt Service as of Percentage of the Sum of G.F. Expenditures and G.O. Debt Service	16.94%	17.72%	17.07%	16.77%	15.69%

⁽¹⁾ Includes General Fund Expenditures, Transfers Out and Special Items.

⁽²⁾ Includes Debt Service on General Obligation Bonds and Interest on General Obligation Commercial Paper. Interest on General Obligation Bonds is net of subsidy payments for the General Improvement Bonds, Series 2010B (Direct Build America Bonds), General Improvement Bonds, Series 2010C (Direct Payment Build America Bonds) and General Improvement, Series 2010F (Recovery Zone Economic Development Bonds).

Source: City of Memphis, Tennessee.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to budget for specific revenue sources that are legally restricted to expenditures for specific purposes. Included in Special Revenue Funds are:

Solid Waste

Solid Waste Management revenues and expenditures.

City Attorney

Metro Alarm Fund revenues and expenditures.

Police Services

Drug Enforcement Fund revenues and expenditures.

Electronic Traffic Citation Fees Fund revenues and expenditures.

Other Funds

Hotel/Motel Fund

Street Aid Fund

New Memphis Arena

Fire EMS Fund

Park Special Services Fund

Community Catalyst Fund

Affordable Housing Trust Fund

Pre-K Fund

HUB Community Impact Fund

Revenues and expenditures for the above listed funds.

Special Revenue Funds • Summary

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	24,392,334	17,518,490	24,985,636	21,543,966
State Taxes	21,834,274	21,403,600	22,103,600	22,203,600
Licenses and Permits	1,912,152	948,000	2,081,342	1,891,000
Fines and and Forfeitures	2,674,862	2,548,194	2,933,080	2,191,715
Charges for Services	57,258,032	56,194,656	57,967,388	57,273,068
Use of Money and Property	244,332	4,065	378,874	234,541
Federal Grants	2,694,936	3,522,350	3,501,465	3,522,350
State Grants	144,957	378,500	378,500	278,500
Other Revenues	4,495,486	80,202	147,558	87,144
Transfers In	5,159,875	0	15,275,000	250,000
Gain (Loss) on Sale of Assets	60,200	0	0	0
Total Revenues	\$ (120,871,440)	\$ (102,598,057)	\$ (129,752,440)	\$ (109,475,880)
Personnel Services	28,010,802	32,386,350	29,655,168	33,016,844
Materials and Supplies	29,426,686	30,222,046	30,966,200	31,870,036
Capital Outlay	1,432,642	4,294,678	4,725,408	4,179,678
Land Acquisition	174,885	0	0	0
Grants and Subsidies	13,981,806	10,512,000	12,283,612	10,762,000
Service Charges	25,341,590	18,143,000	25,143,000	21,935,264
Transfers Out	12,879,017	17,707,282	20,335,644	18,709,528
Misc Expense	179,081	0	136,948	0
Net Audit Adjustment	(1,115)	0	0	0
Total Expenditures	\$ 111,425,396	\$ 113,265,354	\$ 123,245,979	\$ 120,473,350
NET CHANGE IN FUND BALANCE	\$ (9,446,043)	\$ 10,667,297	\$ (6,506,463)	\$ 10,997,470

Authorized Complement

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Park Special Service Fund

PARK SPECIAL SERVICE FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 145,378	\$ 162,687	\$ 157,037	\$ 162,687
Use of Money and Property	31,365	4,065	63,278	22,041
Gain (Loss) on Sale of Assets	60,200	0	0	0
Total Revenues	\$ (236,943)	\$ (166,752)	\$ (220,315)	\$ (184,728)
Materials and Supplies	0	166,752	0	166,752
Land Acquisition	174,885	0	0	0
Total Expenditures	\$ 174,885	\$ 166,752	\$ 0	\$ 166,752
NET CHANGE IN FUND BALANCE	\$ (62,058)	\$ 0	\$ (220,315)	\$ (17,976)

Authorized Complement				0
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Increase/(Decrease) in Fund Balance	62,058	0	220,315	17,976
Fund balance beginning of year	2,662,511	2,724,565	2,724,565	2,944,880
Fund balance end of year	2,724,569	2,724,565	2,944,880	2,962,856

Solid Waste Management Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	151,388	120,000	96,698	100,000
Charges for Services	57,258,029	56,194,655	57,967,388	57,273,066
Use of Money and Property	72,406	0	53,000	53,000
State Grants	144,957	378,500	378,500	278,500
Other Revenues	4,468,934	24,000	24,742	24,000
Transfers In	2,000,000	0	15,000,000	0
Total Revenues	\$ (64,095,714)	\$ (56,717,156)	\$ (73,520,328)	\$ (57,728,566)
Personnel Services	26,794,916	30,708,804	28,467,582	31,602,578
Materials and Supplies	9,357,440	10,876,977	12,394,085	12,514,766
Capital Outlay	1,045,421	1,120,000	1,445,483	1,120,000
Grants and Subsidies	36,215	0	5,000	0
Service Charges	25,341,590	18,143,000	25,143,000	21,935,264
Transfers Out	3,691,605	6,065,177	5,628,914	6,065,177
Misc Expense	47,406	0	0	0
Net Audit Adjustments	\$ (1,115)	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 66,313,476	\$ 66,913,960	\$ 73,084,064	\$ 73,237,785
NET CHANGE IN FUND BALANCE	\$ 2,217,762	\$ 10,196,803	\$ (436,264)	\$ 15,509,219

Authorized Complement

515

Increase/(Decrease) in Fund Balance	(2,217,762)	(10,196,803)	436,263	(15,509,219)
Fund balance beginning of year	13,001,572	10,783,810	10,783,810	11,220,074
Fund balance end of year	10,783,810	587,007	11,220,074	(4,289,145)

Metro Alarm Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Licenses and Permits	1,912,152	948,000	2,081,342	1,891,000
Use of Money and Property	13,440	0	32,000	32,000
Other Revenues	5,455	13,839	149	13,144
Total Revenues	\$ (1,931,047)	\$ (961,839)	\$ (2,113,491)	\$ (1,936,144)
Personnel Services	282,012	326,545	340,800	414,266
Materials and Supplies	118,272	175,950	144,877	175,950
Transfers Out	442,096	450,000	1,414,626	1,705,000
Misc Expense	18,078	0	0	0
Total Expenditures	\$ 860,458	\$ 952,495	\$ 1,900,303	\$ 2,295,216
NET CHANGE IN FUND BALANCE	\$ (1,070,589)	\$ (9,344)	\$ (213,188)	\$ 359,072

Authorized Complement	6
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Increase/(Decrease) in Fund Balance	1,070,589	9,344	213,188	(359,072)
Fund balance beginning of year	463,307	1,533,897	1,533,897	1,747,085
Fund balance end of year	1,533,897	1,543,241	1,747,085	1,388,013

Hotel/Motel Occupancy Tax Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 17,176,706	\$ 14,735,804	\$ 17,977,416	\$ 15,929,847
Total Revenues	\$ (17,176,706)	\$ (14,735,804)	\$ (17,977,416)	\$ (15,929,847)
Grants and Subsidies	11,445,591	8,012,000	10,753,612	8,012,000
Transfers Out	58,151	6,723,804	7,223,804	6,671,050
Misc Expense	7,299	0	0	0
Total Expenditures	\$ 11,511,041	\$ 14,735,804	\$ 17,977,416	\$ 14,683,050
NET CHANGE IN FUND BALANCE	\$ (5,665,665)	\$ 0	\$ 0	\$ (1,246,797)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	5,665,666	0	0	1,246,797
Fund balance beginning of year	5,388,550	11,054,215	11,054,215	11,054,215
Fund balance end of year	11,054,215	11,054,215	11,054,215	12,301,012

State Street Aid Fund

STATE STREET AID FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
State Taxes	\$ 21,834,274	\$ 21,403,600	\$ 22,103,600	\$ 22,203,600
Total Revenues	\$ (21,834,274)	\$ (21,403,600)	\$ (22,103,600)	\$ (22,203,600)
Materials and Supplies	17,565,974	16,035,300	16,035,300	16,035,300
Transfers Out	4,268,300	4,468,300	6,068,300	4,268,300
Total Expenditures	\$ 21,834,274	\$ 20,503,600	\$ 22,103,600	\$ 20,303,600
NET CHANGE IN FUND BALANCE	\$ 0	\$ (900,000)	\$ 0	\$ (1,900,000)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	900,000	0	1,900,00
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	900,000	0	1,900,00

New Memphis Arena Special Revenue Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 6,918,866	\$ 2,500,000	\$ 5,521,150	\$ 2,500,000
Total Revenues	\$ (6,918,866)	\$ (2,500,000)	\$ (5,521,150)	\$ (2,500,000)
Grants and Subsidies	2,500,000	2,500,000	1,250,000	2,500,000
Transfers Out	4,418,866	0	0	0
Total Expenditures	\$ 6,918,866	\$ 2,500,000	\$ 1,250,000	\$ 2,500,000
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ (4,271,149)	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	4,271,149	0
Fund balance beginning of year	118,932	118,932	118,932	4,390,081
Fund balance end of year	118,932	118,932	4,390,081	4,390,081

Drug Enforcement Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Fines and Forfeitures	2,405,032	2,216,479	2,606,358	1,860,000
Use of Money and Property	121,971	0	214,072	120,000
Federal Grants	44,175	85,000	64,115	85,000
Other Revenues	21,097	42,363	122,667	50,000
Total Revenues	\$ (2,592,275)	\$ (2,343,841)	\$ (3,007,212)	\$ (2,115,000)
Personnel Services	933,874	1,351,000	846,786	1,000,000
Materials and Supplies	1,718,793	1,983,395	1,356,707	1,993,597
Capital Outlay	387,222	471,000	480,197	356,000
Misc Expense	106,298	0	136,948	0
Total Expenditures	\$ 3,146,188	\$ 3,805,395	\$ 2,820,638	\$ 3,349,597
NET CHANGE IN FUND BALANCE	\$ 553,913	\$ 1,461,554	\$ (186,574)	\$ 1,234,597

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	(553,913)	(1,461,554)	186,574	(1,234,597)
Fund balance beginning of year	9,980,077	9,426,165	9,426,165	9,612,739
Fund balance end of year	9,426,165	7,964,611	9,612,739	8,378,142

Electronic Traffic Citation Fee

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Fines and and Forfeitures	\$ 269,831	\$ 331,715	\$ 326,722	\$ 331,715
Use of Money and Property	5,149	0	16,524	7,500
Transfers In	159,875	0	0	0
Total Revenues	\$ (434,854)	\$ (331,715)	\$ (343,246)	\$ (339,215)
Materials and Supplies	115,824	250,000	301,558	250,000
Total Expenditures	\$ 115,824	\$ 250,000	\$ 301,558	\$ 250,000
NET CHANGE IN FUND BALANCE	\$ (319,030)	\$ (81,715)	\$ (41,688)	\$ (89,215)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	319,030	81,715	41,688	89,215
Fund balance beginning of year	257,853	576,883	576,883	618,571
Fund balance end of year	576,883	658,598	618,571	707,786

Fire EMS

FIRE EMS

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Federal Grants	\$ 2,650,761	\$ 3,437,350	\$ 3,437,350	\$ 3,437,350
Total Revenues	\$ (2,650,761)	\$ (3,437,350)	\$ (3,437,350)	\$ (3,437,350)
Materials and Supplies	550,384	733,672	733,672	733,672
Capital Outlay	0	2,703,678	2,799,728	2,703,678
Total Expenditures	\$ 550,384	\$ 3,437,350	\$ 3,533,400	\$ 3,437,350
NET CHANGE IN FUND BALANCE	\$ (2,100,377)	\$ 0	\$ 96,050	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	2,100,377	- 0	(96,050)	0
Fund balance beginning of year	0	2,100,377	2,100,377	2,004,327
Fund balance end of year	2,100,377	2,100,377	2,004,327	2,004,327

Community Catalyst Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 795,715
Total Revenues	\$ 0	\$ 0	\$ 0	\$ (795,715)
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ (795,715)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	0	795,715
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	0	0	795,715

Affordable Housing Trust Fund

AFFORDABLE HOUSING TRUST FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 0	\$ 0	\$ 0	\$ 795,715
Total Revenues	\$ 0	\$ 0	\$ 0	\$ (795,715)
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ (795,715)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	0	795,715
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	0	0	795,715

PRE-K FUND

Pre-K Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Local Taxes	\$ 0	\$ 0	\$ 1,233,335	\$ 1,260,000
Transfers In	3,000,000	0	0	0
Total Revenues	\$ (3,000,000)	\$ 0	\$ (1,233,335)	\$ (1,260,000)
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
NET CHANGE IN FUND BALANCE	\$ (3,000,000)	\$ 0	\$ (1,233,335)	\$ (1,260,000)

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	3,000,000	0	1,233,335	1,260,000
Fund balance beginning of year	0	3,000,000	3,000,000	4,233,335
Fund balance end of year	3,000,000	3,000,000	4,233,335	5,493,335

HUB Community Impact Fund

HUB COMMUNITY IMPACT FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Transfers In	\$ 0	\$ 0	\$ 275,000	\$ 250,000
Total Revenues	\$ 0	\$ 0	\$ (275,000)	\$ (250,000)
Grants and Subsidies	0	0	275,000	250,000
Total Expenditures	\$ 0	\$ 0	\$ 275,000	\$ 250,000
NET CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	0	0	0	0
Fund balance beginning of year	0	0	0	0
Fund balance end of year	0	0	0	0



ENTERPRISE FUNDS

Enterprise Funds account for the acquisition, operations and maintenance of the City's facilities. These services are entirely or predominantly supported by user charges. The City periodically determines whether the revenue earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. All activities necessary to provide services are budgeted for in these funds:

Sewer Fund

This fund is used to account for the operations of the wastewater collection and treatment facilities operated by the city. Memphis continues to rank as having one of the lowest residential, commercial, and industrial wastewater rates among the 1,250 largest cities in the nation. The last increase in sewer fees was in fiscal year 2019.

Storm Water Fund

This fund is used to account for the operations of the City of Memphis Storm Water program. The funds are generated from the storm water fee assessed to residential and non-residential facilities and properties within the city limits. The city's storm water fee is added to the MLGW utility bills, and monies collected are used to fund federally mandated storm water requirements and to alleviate local flooding problems.

Enterprise Funds • Summary

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Capital Contributions	\$ 945,690	\$ 0	\$ 0	\$ 0
Fines and and Forfeitures	266,480	2,800	50,800	51,800
Charges for Services	136,023,959	149,835,040	158,014,036	171,071,730
Use of Money and Property	732,559	0	1,443,205	744,000
Federal Grants	542,670	0	918,939	0
State Grants	831,154	0	0	0
Other Revenues	220,893	167,895	74,670,467	157,368
Dividend and Interest on Investment	56,248	0	154,454	0
Gain (Loss) on Investments	148,586	0	93,431	0
Gain (Loss) on Sale of Assets	20,484	0	0	0
Total Revenues	\$ (139,788,723)	\$ (150,005,735)	\$ (235,345,332)	\$ (172,024,898)
Personnel Services	31,331,143	34,358,831	35,678,119	37,262,036
Materials and Supplies	40,771,440	56,053,186	53,414,550	70,960,608
Capital Outlay	357,992	8,651,540	6,460,694	11,171,040
Grants and Subsidies	55,000	0	155,000	0
Investment Fees	4,032	0	3,840	0
Bond Issue Costs	0	0	911,223	0
Interest	4,466,072	5,120,000	10,387,788	4,121,000
Service Charges	13,123	0	500	0
Transfers Out	10,438,877	9,189,657	12,097,026	12,822,373
Depreciation on Own Funds	15,403,737	17,788,640	13,433,784	17,667,140
Misc Expense	290,547	0	30,314	0
Net Audit Adjustments	(381,650)	0	0	0
Total Expenses	\$ 102,750,312	\$ 131,161,854	\$ 132,572,833	\$ 154,004,197
NET CHANGE IN FUND BALANCE	\$ (37,038,410)	\$ (18,843,881)	\$ (102,772,499)	\$ (18,020,701)

Authorized Complement

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Sewer Treatment & Collection - Operating Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Capital Contributions	\$ 945,690	\$ 0	\$ 0	\$ 0
Fines and and Forfeitures	265,700	2,000	50,000	51,000
Charges for Services	110,038,104	123,685,040	129,797,948	138,971,730
Use of Money and Property	591,364	0	1,167,673	600,000
Federal Grants	536,820	0	918,939	0
Other Revenues	167,108	167,895	74,583,528	157,368
Dividend and Interest on Investment	56,248	0	154,454	0
Gain (Loss) on Investments	148,586	0	93,431	0
Gain (Loss) on Sale of Assets	20,484	0	0	0
Total Revenues	\$ (112,770,104)	\$ (123,854,935)	\$ (206,765,973)	\$ (139,780,098)
Personnel Services	21,621,898	23,386,036	24,574,560	25,314,816
Materials and Supplies	36,513,690	49,452,509	47,401,103	64,339,552
Capital Outlay	371,970	7,370,000	5,325,007	9,744,500
Grants and Subsidies	0	0	5,000	0
Investment Fees	4,032	0	3,840	0
Bond Issue Costs	0	0	911,223	0
Interest	4,212,451	5,120,000	10,181,938	3,921,000
Service Charges	13,123	0	500	0
Transfers Out	8,395,375	7,237,164	10,144,532	10,869,880
Depreciation on Own Funds	12,978,006	15,370,800	10,763,549	15,250,800
Misc Expense	290,547	0	30,314	0
Net Audit Adjustment	(249,650)	0	0	0
Total Expenses	\$ 84,151,442	\$ 107,936,509	\$ 109,341,566	\$ 129,440,548
NET CHANGE IN FUND BALANCE	\$ (28,618,662)	\$ (15,918,426)	\$ (97,424,407)	\$ (10,339,550)

Authorized Complement

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Increase/(Decrease) in Fund Balance	28,618,662	15,918,426	97,424,407	10,339,550
Fund balance beginning of year	389,148,193	417,766,855	417,766,855	515,191,262
Fund balance end of year	417,766,855	433,685,281	515,191,262	525,530,810

Storm Water Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Fines and and Forfeitures	\$ 780	\$ 800	\$ 800	\$ 800
Charges for Services	25,985,854	26,150,000	28,216,088	32,100,000
Use of Money and Property	141,196	0	275,532	144,000
Federal Grants	5,850	0	0	0
State Grants	831,154	0	0	0
Other Revenues	53,785	0	86,939	0
Total Revenues	\$ (27,018,619)	\$ (26,150,800)	\$ (28,579,359)	\$ (32,244,800)
Personnel Services	9,709,245	10,972,795	11,103,554	11,947,220
Materials and Supplies	4,257,750	6,600,677	6,013,447	6,621,054
Capital Outlay	(13,978)	1,281,540	1,135,687	1,426,540
Grants and Subsidies	55,000	0	150,000	0
Interest	253,621	0	205,850	200,000
Transfers Out	2,043,502	1,952,493	1,952,494	1,952,493
Depreciation on Own Funds	2,425,731	2,417,840	2,670,235	2,416,340
Ne Audit Adjustment	(132,001)	0	0	0
Total Expenses	\$ 18,598,870	\$ 23,225,345	\$ 23,231,267	\$ 24,563,647
NET CHANGE IN FUND BALANCE	\$ (8,419,749)	\$ (2,925,455)	\$ (5,348,092)	\$ (7,681,153)

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Increase/(Decrease) in Fund Balance	8,419,749	2,925,455	5,348,092	7,681,153
Fund balance beginning of year	93,840,846	102,260,595	102,260,595	107,608,687
Fund balance end of year	102,260,595	105,186,050	107,608,687	115,289,840

INTERNAL SERVICE FUNDS

Internal Service Funds are used to budget for the costs of goods or services provided by one division or service center to other divisions for the city on a cost reimbursement basis. Included in the Internal Service Funds are:

Health Insurance

This fund accounts for the city's self-insurance for health benefits for city employees and their dependents.

Unemployment

This fund accounts for unemployment compensation for the City's self insurance unemployment benefits, due to city employees.

Fleet Management

This fund accounts for the maintenance and repair of all city vehicles and equipment, except fire services and public works heavy equipment.

Internal Service Funds • Summary

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Charges for Services	22,818,006	27,344,232	28,420,039	27,106,532
Use of Money and Property	385,642	0	547,564	408,000
Other Revenues	55,282,284	63,772,084	61,956,458	70,693,750
Employee Contributions	18,358,974	17,907,682	15,804,174	17,195,000
Employer Contributions	504,160	566,560	516,560	575,200
Total Revenues	\$ (97,349,063)	\$ (109,590,558)	\$ (107,244,795)	\$ (115,978,482)
Personnel Services	3,206,483	5,046,816	3,852,144	4,225,667
Materials and Supplies	15,467,206	17,277,202	16,824,590	17,355,314
Capital Outlay	0	463,453	403,628	413,453
Grants and Subsidies	82,295	98,400	98,400	98,400
Inventory	12,042,959	14,204,925	15,217,837	13,303,707
Claims Incurred	64,359,032	74,172,000	72,753,096	79,670,000
Federal Tax	31,548	35,000	35,000	33,000
Transfers Out	7,699,012	4,175,749	4,469,749	3,900,000
Depreciation on Own Funds	702	96,100	0	96,100
Misc Expense	670	0	32,651	0
Total Expenses	\$ 102,889,905	\$ 115,569,648	\$ 113,687,095	\$ 119,095,641
NET CHANGE IN FUND BALANCE	\$ 5,540,842	\$ 5,979,087	\$ 6,442,300	\$ 3,117,159

Authorized Complement

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Health Insurance Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Use of Money and Property	318,334	0	379,630	315,000
Other Revenues	55,282,284	63,772,084	61,889,988	70,693,744
Employee Contributions	18,358,974	17,907,682	15,804,174	17,195,000
Total Revenues	\$ (73,959,592)	\$ (81,679,766)	\$ (78,073,792)	\$ (88,203,744)
Personnel Services	3,206,483	5,046,816	3,852,138	4,225,661
Materials and Supplies	5,820,432	4,628,450	3,881,926	4,043,041
Capital Outlay	0	69,000	9,775	19,000
Grants and Subsidies	82,295	98,400	98,400	98,400
Claims Incurred	64,195,464	73,972,000	72,568,096	79,470,000
Federal Tax	31,548	35,000	35,000	33,000
Transfers Out	6,699,012	3,875,749	4,169,749	0
Misc Expense	670	0	32,151	0
Total Expenses	\$ 80,035,904	\$ 87,725,415	\$ 84,647,235	\$ 87,889,102
NET CHANGE IN FUND BALANCE	\$ 6,076,312	\$ 6,045,649	\$ 6,573,443	\$ (314,642)

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Increase/(Decrease) in Fund Balance	(6,076,312)	(6,045,647)	(6,573,443)	314,642
Fund balance beginning of year	17,129,541	11,053,229	11,053,229	4,479,786
Fund balance end of year	11,053,229	5,007,580	4,479,786	4,794,428

Unemployment Compensation Fund

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Use of Money and Property	18,651	0	33,113	21,000
Other Revenues	0	0	66,470	0
Employer Contributions	504,160	566,560	516,560	575,200
Total Revenues	\$ (522,811)	\$ (566,560)	\$ (616,143)	\$ (596,200)
Claims Incurred	163,566	200,000	185,002	200,000
Transfers Out	1,000,000	300,000	300,000	900,000
Total Expenses	\$ 1,163,566	\$ 500,000	\$ 485,002	\$ 1,100,000
NET CHANGE IN FUND BALANCE	\$ 640,754	\$ (66,560)	\$ (131,141)	\$ 503,800

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	(640,754)	66,560	131,141	(503,800)
Fund balance beginning of year	1,749,119	1,108,365	1,108,365	1,239,506
Fund balance end of year	1,108,365	1,174,925	1,239,506	735,706

Fleet Management Fund

FLEET MANAGEMENT FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Charges for Services	22,818,006	27,344,232	28,420,038	27,106,532
Use of Money and Property	48,655	0	134,819	72,000
Total Revenues	\$ (22,866,662)	\$ (27,344,232)	\$ (28,554,858)	\$ (27,178,532)
Materials and Supplies	9,646,774	12,648,754	12,942,668	13,312,273
Capital Outlay	0	394,453	393,853	394,453
Inventory	12,042,959	14,204,925	15,217,837	13,303,707
Transfers Out	0	0	0	3,000,000
Depreciation on Own Funds	702	96,100	0	96,100
Misc Expense	0	0	500	0
Total Expenses	\$ 21,690,434	\$ 27,344,232	\$ 28,554,858	\$ 30,106,533
NET CHANGE IN FUND BALANCE	\$ (1,176,228)	\$ 0	\$ 0	\$ 2,928,001

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	1,176,228	0	0	(2,928,001)
Fund balance beginning of year	4,225,560	5,401,788	5,401,788	5,401,788
Fund balance end of year	5,401,788	5,401,788	5,401,788	2,473,787

Personnel costs are in the General Fund and expensed.



FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the City in the trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Other Post Employment Benefits

This fund accounts for the activity regarding retiree's post-retirement major medical benefits.

Library Retirement Pension Fund

This fund accounts for the activity of retirement, death, and disability benefits for those covered under the plan.

Fiduciary Funds • Summary

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Other Revenues	5,627,955	10,097,569	10,681,814	9,019,569
Transfers In	10,568,296	7,591,963	7,591,963	1,089,783
Dividend and Interest on Investment	1,597,650	0	1,924,101	0
Employee Contributions	1,946,125	1,880,183	2,061,942	1,814,000
Employer Contributions	117,517	0	118,000	0
Gain (Loss) on Investments	2,031,585	0	(62,394)	0
Gain (Loss) on Sale of Assets	852,182	0	1,600,000	0
Total Revenues	\$ (22,741,310)	\$ (19,569,714)	\$ (23,915,426)	\$ (11,923,352)
Personnel Services	7,153,106	9,188,662	6,654,776	5,840,396
Materials and Supplies	1,169,859	331,052	305,548	429,052
Capital Outlay	0	0	77	0
Grants and Subsidies	299,606	360,000	300,000	360,000
Claims Incurred	7,402,024	9,688,000	8,945,367	10,005,000
Investment Fees	39,412	0	21,716	0
Pension Benefits	3,866,294	0	3,600,000	0
Federal Tax	3,412	2,000	2,000	2,000
Misc Expense	4,860	0	22,300	0
Total Expenses	\$ 19,938,574	\$ 19,569,714	\$ 19,851,784	\$ 16,636,448
NET CHANGE IN FUND BALANCE	\$ (2,802,736)	\$ 0	\$ (4,063,642)	\$ 4,713,096

Authorized Complement

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Other Post Employment Benefit Trust Fund

OTHER POST EMPLOYMENT BENEFIT TRUST FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Other Revenues	5,627,955	10,097,569	10,681,803	9,019,569
Transfers In	9,768,296	6,502,180	6,502,180	0
Dividend and Interest on Investment	66,428	0	56,855	0
Employee Contributions	1,828,608	1,880,183	1,943,942	1,814,000
Gain (Loss) on Investments	147,334	0	(37,884)	0
Gain (Loss) on Sale of Assets	764	0	0	0
Total Revenues	\$ (17,439,384)	\$ (18,479,932)	\$ (19,146,896)	\$ (10,833,569)
Personnel Services	7,153,106	8,098,880	5,564,993	4,750,613
Materials and Supplies	1,135,769	331,052	270,601	429,052
Capital Outlay	0	0	77	0
Grants and Subsidies	299,606	360,000	300,000	360,000
Claims Incurred	7,402,024	9,688,000	8,945,367	10,005,000
Investment Fees	1,058	0	216	0
Federal Tax	3,412	2,000	2,000	2,000
Misc Expense	696,446	0	0	0
Total Expenses	\$ 16,691,421	\$ 18,479,932	\$ 15,083,254	\$ 15,546,665
NET CHANGE IN FUND BALANCE	\$ (747,963)	\$ 0	\$ (4,063,642)	\$ 4,713,096

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Increase/(Decrease) in Fund Balances	747,963	0	4,063,643	(4,713,096)
Fund balance beginning of year	3,203,626	3,951,589	3,951,589	8,015,232
Fund balance end of year	3,951,589	3,951,589	8,015,232	3,302,136



Library Retirement System Fund

LIBRARY RETIREMENT SYSTEM FUND

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Forecast	FY 2020 Adopted
Other Revenues	\$ 0	\$ 0	\$ 11	\$ 0
Transfers In	800,000	1,089,783	1,089,783	1,089,783
Dividend and Interest on Investment	1,531,221	0	1,867,246	0
Employee Contributions	117,517	0	118,000	0
Employer Contributions	117,517	0	118,000	0
Gain (Loss) on Investments	1,884,251	0	(24,510)	0
Gain (Loss) on Sale of Assets	851,419	0	1,600,000	0
Total Revenues	\$ (5,301,926)	\$ (1,089,783)	\$ (4,768,531)	\$ (1,089,783)
Personnel Services	0	1,089,783	1,089,784	1,089,783
Materials and Supplies	34,090	0	34,947	0
Investment Fees	38,354	0	21,500	0
Pension Benefits	3,866,294	0	3,600,000	0
Misc Expense	(691,586)	0	22,300	0
Total Expenses	\$ 3,247,153	\$ 1,089,783	\$ 4,768,531	\$ 1,089,783
NET CHANGE IN FUND BALANCE	\$ (2,054,773)	\$ 0	\$ 0	\$ 0

Authorized Complement	0
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Increase/(Decrease) in Fund Balance	2,054,772	0	0	0
Fund balance beginning of year	56,791,791	58,846,563	58,846,563	58,846,563
Fund balance end of year	58,846,563	58,846,563	58,846,563	58,846,563



STRATEGIC PLANNING

This section is provided for a high level look at the projection of revenues and expenditures for long range planning purposes. The City of Memphis' budget is approved annually, therefore financial data in this section does not represent an approved long-range financial funding plan, and it does not represent the final form of a financial plan that will be presented to the City Council for future consideration.

Introduction

The Memphis City Budget Office developed a 5-year financial plan for the General Fund. The 5 year plan is a conservative projection of future revenues and expenditures over the 5-year forecast period.

The compilation and review of the plan provides an opportunity to put current funding decisions in context with longer-term economic conditions while affording city management a projection of the ongoing financial impact of policy decisions. The plan also provides an opportunity to demonstrate to policy makers the likely impact of the short-term capital investment and financing decisions on the city's longer-term financial capacity.

Major goals of the 5-Year financial plan include the following:

- 1 Structure the city's annual budget into a 5-year planning horizon to facilitate prudent financial management.
- 2 Provide an environment for setting revenue and expenditure targets and for evaluating budget priorities in light of projected fiscal conditions.
- 3 Present a picture of the longer-term strategic financial issues facing the city while highlighting funding priorities and challenges for budget planning.
- 4 Identify potential structural budget imbalances, surpluses, or shortfalls.
- 5 Provide a useful framework for reviewing and refining the city's financial forecasts, as well as its financial management goals and priorities.

In preparing the plan, the Budget Office takes into account historical experience, as well as the economic uncertainties underlying the revenue outlook and growth in expenditures during the 5-year period. The City's key assumptions for revenues and expenditures are provided in the following paragraphs.

The revenue projections assume 1% growth in three primary revenues of our top ten revenue sources: property taxes, local sales taxes, and state sales taxes. Given the economic dependency of these two revenue categories with the financial climate, projections are very conservative. The state income tax will be completely phased out in fiscal year 2021.

Expenditure projections represent expenditure growth for most expenditure categories only if identified by the respective operating divisions. Most expenditures are planned at baseline amounts of the fiscal year 2020 budget unless there are known changes on the horizon. Personnel expenditures are held at ½% growth. Administrative strategies and employees subject to bargaining unit agreements will likely change long term personnel cost projections.

Financial data in this section *does not* represent an approved financial plan, and it *does not* represent the final form of a financial plan that will be presented to the Memphis City Council for a future consideration. This section is intended to provide a high level look at projected revenues and expenditures for long range planning purposes. Administrative planning is continuous. As a result, there are many financial decisions that could not be projected during the development of this data, including changes in the tax rate, the impact of grant awards, the use of technology, and the impact of new service delivery strategies.

Five Year Budget Projection

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
PERSONNEL SERVICES					
Full-Time Salaries	\$ 334,640,022	\$ 336,415,807	\$ 338,227,108	\$ 340,074,634	\$ 341,959,111
Overtime	33,892,424	35,191,908	35,191,908	35,191,908	35,191,908
Holiday Fire/Police	11,044,037	11,044,037	11,044,037	11,044,037	11,044,037
Out of Rank Pay	2,410,592	2,410,592	2,410,592	2,410,592	2,410,592
Hazardous Duty Pay	664,806	664,806	664,806	664,806	664,806
College Incentive Pay	6,728,990	6,728,990	6,728,990	6,728,990	6,728,990
Longevity Pay	2,321,149	2,321,149	2,321,149	2,321,149	2,321,149
Shift Differential	708,491	708,491	708,491	708,491	708,491
Bonus Days	1,831,400	1,831,400	1,831,400	1,831,400	1,831,400
PTO Final Pay	4,267,908	4,267,908	4,267,908	4,267,908	4,267,908
Job Incentive	1,534,417	1,534,417	1,534,417	1,534,417	1,534,417
Required Special License Pay	24,950	24,950	24,950	24,950	24,950
Pension	19,308,976	19,308,976	19,308,976	19,308,976	19,308,976
Supplemental Pension	128,642	128,642	128,642	128,642	128,642
Social Security	316,313	316,313	316,313	316,313	316,313
Pension ADC	30,770,572	30,770,572	30,770,572	30,770,572	30,770,572
Group Life Insurance	855,270	855,270	855,270	855,270	855,270
Unemployment	456,080	456,080	456,080	456,080	456,080
Medicare	4,957,800	4,957,800	4,957,800	4,957,800	4,957,800
Long Term Disability	981,829	981,829	981,829	981,829	981,829
Health Insurance - Premier	29,949,348	29,949,348	29,949,348	29,949,348	29,949,348
Benefits Adjustments	1,991,682	1,991,682	1,991,682	1,991,682	1,991,682
Health Insurance - Local Plus Plan	17,104,152	17,104,152	17,104,152	17,104,152	17,104,152
Salaries - Part-Time/Temporary	15,589,888	15,589,888	15,589,888	15,589,888	15,589,888
On-the-job injury	3,488,750	3,488,750	3,488,750	3,488,750	3,488,750
Tuition Reimbursement - New	193,500	193,500	193,500	193,500	193,500
Book Reimbursement - New	6,500	6,500	6,500	6,500	6,500
Student Loan Repayment	360,000	360,000	360,000	360,000	360,000
Payroll Reserve	100	100	100	100	100
Federal Grant Match - Personnel	2,428,705	2,428,705	2,428,705	2,428,705	2,428,705
Bonus Pay	90,000	90,000	90,000	90,000	90,000
Expense Recovery - Personnel	(14,346,976)	(14,346,976)	(14,346,976)	(14,346,976)	(14,346,976)
Total Personnel Services	\$ 514,700,320	\$ 517,775,584	\$ 519,586,880	\$ 521,434,400	\$ 523,318,880
MATERIALS AND SUPPLIES					
City Hall Printing	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
City Hall Postage	1,000	1,000	1,000	1,000	1,000
Document Reproduction - City	2,500	2,500	2,500	2,500	2,500
City Storeroom Supplies	19,290	19,290	19,290	19,290	19,290
Facility Repair & Carpentry	226,142	226,142	226,142	226,142	226,142
City Shop Charges	10,350,374	10,350,374	10,350,374	10,350,374	10,350,374

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Info Sys Phone/Communication	3,374	3,374	3,374	3,374	3,374
City Shop Fuel	6,346,905	6,346,905	6,346,905	6,346,905	6,346,905
Outside Computer Services	4,954,670	4,954,670	4,954,670	4,954,670	4,954,670
City Computer Svc Equipment	1,848,470	1,848,470	1,848,470	1,848,470	1,848,470
Data/Word Processing Equipment	275,000	275,000	275,000	275,000	275,000
Data/Word Process Software	1,367,150	1,367,150	1,367,150	1,367,150	1,367,150
Pers Computer Software	2,014,800	2,014,800	2,014,800	2,014,800	2,014,800
Printing - Outside	262,458	262,458	262,458	262,458	262,458
Supplies - Outside	1,886,338	1,886,338	1,886,338	1,886,338	1,886,338
Food Expense	121,000	121,000	121,000	121,000	121,000
Hand Tools	111,200	111,200	111,200	111,200	111,200
Document Reproduction - Outside	3,500	3,500	3,500	3,500	3,500
Clothing	2,146,954	2,146,954	2,146,954	2,146,954	2,146,954
Household Supplies	830,019	830,019	830,019	830,019	830,019
Ammunition & Explosives	500,500	500,500	500,500	500,500	500,500
Safety Equipment	962,700	962,700	962,700	962,700	962,700
Drafting/Photo Supplies	32,250	32,250	32,250	32,250	32,250
Medical Supplies	2,643,566	2,643,566	2,643,566	2,643,566	2,643,566
Athletic/Recreational Supplies	184,300	184,300	184,300	184,300	184,300
Outside Postage	762,215	762,215	762,215	762,215	762,215
Asphalt Products	5,084,250	5,084,250	5,084,250	5,084,250	5,084,250
Lumber & Wood Products	31,500	31,500	31,500	31,500	31,500
Paints Oils & Glass	411,000	411,000	411,000	411,000	411,000
Steel & Iron Products	192,300	192,300	192,300	192,300	192,300
Pipe Fittings & Castings	209,000	209,000	209,000	209,000	209,000
Lime Cement & Gravel	25,000	25,000	25,000	25,000	25,000
Chemicals	275,576	275,576	275,576	275,576	275,576
Materials and Supplies	3,819,011	3,819,011	3,819,011	3,819,011	3,819,011
Miscellaneous Expense	116,928	116,928	116,928	116,928	116,928
Library Books	1,290,501	1,290,501	1,290,501	1,290,501	1,290,501
Tower Lease Expense - Library	46,208	46,208	46,208	46,208	46,208
WYPL Arkansas Tower Expense - Library	30,000	30,000	30,000	30,000	30,000
Operation Police Canine	75,000	75,000	75,000	75,000	75,000
Operation Police DUI Unit	75,000	75,000	75,000	75,000	75,000
Operation Police Traffic Unit	100,000	100,000	100,000	100,000	100,000
Operation Police Mounted	90,000	90,000	90,000	90,000	90,000
Operation Police TACT	215,000	215,000	215,000	215,000	215,000
Maintenance Traffic Signal System	240,000	240,000	240,000	240,000	240,000
Operation Police Aircraft	565,669	565,669	565,669	565,669	565,669
Outside Vehicle Repair	388,112	388,112	388,112	388,112	388,112
Outside Equipment Repair/Maintenance	2,411,381	2,411,381	2,411,381	2,411,381	2,411,381
Facilities Structure Repair - Outside	743,043	743,043	743,043	743,043	743,043
Horticulture	10,000	10,000	10,000	10,000	10,000

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Internal Repairs and Maintenance	428,007	428,007	428,007	428,007	428,007
Special Investigations	100,000	100,000	100,000	100,000	100,000
Legal Services/Court Cost	5,053,234	5,053,234	5,053,234	5,053,234	5,053,234
Medical/Dental/Veterinary	774,500	774,500	774,500	774,500	774,500
Legal Contingency	150,000	150,000	150,000	150,000	150,000
Accounting/Auditing/Cons	361,356	361,356	361,356	361,356	361,356
Advertising/Publication	1,129,611	1,129,611	1,129,611	1,129,611	1,129,611
Outside Phone/Communications	4,093,971	4,093,971	4,093,971	4,093,971	4,093,971
Janitorial Services	1,715,810	1,715,810	1,715,810	1,715,810	1,715,810
Security	2,655,404	2,655,404	2,655,404	2,655,404	2,655,404
Photography	500	500	500	500	500
Weed Control/Chemical Service	116,500	116,500	116,500	116,500	116,500
Seminars/Training/Education	855,220	855,220	855,220	855,220	855,220
Fixed Charges	1,501,100	1,501,100	1,501,100	1,501,100	1,501,100
Misc Professional Services	45,584,728	45,584,728	45,584,728	45,584,728	45,584,728
Employee Activities	5,000	5,000	5,000	5,000	5,000
Rewards and Recognition	65,030	65,030	65,030	65,030	65,030
Staff Development	1,000	1,000	1,000	1,000	1,000
Textbooks	198,000	198,000	198,000	198,000	198,000
Travel Expense	842,949	842,949	842,949	842,949	842,949
Unreported Travel	1,350	1,350	1,350	1,350	1,350
Compliance Monitoring Sanctions	700,000	700,000	700,000	0	0
Outside Fuel	42,000	42,000	42,000	42,000	42,000
Mileage	269,751	269,751	269,751	269,751	269,751
Utilities	11,001,254	11,001,254	11,001,254	11,001,254	11,001,254
Sewer Fees	1,331,580	1,331,580	1,331,580	1,331,580	1,331,580
Demolitions	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000
Insurance	5,797,896	5,797,896	5,797,896	5,797,896	5,797,896
Claims	1,155,252	1,155,252	1,155,252	1,155,252	1,155,252
Lawsuits	3,513,376	3,513,376	3,513,376	3,513,376	3,513,376
Hospitality	5,301	5,301	5,301	5,301	5,301
Dues/Memberships/Periodicals	300,646	300,646	300,646	300,646	300,646
Rent	2,306,412	2,306,412	2,306,412	2,306,412	2,306,412
Radio Trunking Lease	2,000	2,000	2,000	2,000	2,000
Misc Services and Charges	3,267,654	3,267,654	3,267,654	3,267,654	3,267,654
Urban Art Maintenance	35,000	35,000	35,000	35,000	35,000
Minor Equipment	113,415	113,415	113,415	113,415	113,415
Equipment Rental	2,155,243	2,155,243	2,155,243	2,155,243	2,155,243
Expense Recovery - Telephones	(804,149)	(804,149)	(804,149)	(804,149)	(804,149)
Expense Recovery - M & S	(12,069,844)	(12,069,844)	(12,069,844)	(12,069,844)	(12,069,844)
Federal Grant Match - M & S	166,689	166,689	166,689	166,689	166,689
Catering	69,522	69,522	69,522	69,522	69,522
Total Materials and Supplies	\$ 142,093,424	\$ 142,093,424	\$ 142,093,424	\$ 141,393,424	\$ 141,393,424

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
CAPITAL OUTLAY					
Furniture/Furnishings	\$ 376,900	\$ 376,900	\$ 376,900	\$ 376,900	\$ 376,900
Computers	10,000	10,000	10,000	10,000	10,000
Prod/Constr/Maint Equipment	44,000	44,000	44,000	44,000	44,000
Equipment	676,000	676,000	676,000	676,000	676,000
Capital Outlay - Expense	16,500	16,500	16,500	16,500	16,500
Total Capital Outlay	\$ 1,123,400				
GRANTS AND SUBSIDIES					
Payment To Subgrantees	\$ 144,475	\$ 144,475	\$ 144,475	\$ 144,475	\$ 144,475
Aging Commission of the Mid-South	143,906	143,906	143,906	143,906	143,906
Elections	1,000,000	0	0	0	0
MIFA General Assistance	669,218	669,218	669,218	669,218	669,218
Community Initiatives Grants for Non-Profits	2,635,000	2,635,000	2,635,000	2,635,000	2,635,000
Community Development Grants	331,761	331,761	331,761	331,761	331,761
Start Co.	75,000	75,000	75,000	75,000	75,000
Memphis & Shelby County Film and Television Commission	218,000	218,000	218,000	218,000	218,000
Homeless Initiative	232,500	232,500	232,500	232,500	232,500
Pensioners Insurance	8,373,569	8,373,569	8,373,569	8,373,569	8,373,569
Downpayment Assist/City	192,930	192,930	192,930	192,930	192,930
Planning & Development	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Memphis River Parks Partnership	2,974,003	2,974,003	2,974,003	2,974,003	2,974,003
Memphis Area Transit Authority	29,170,000	29,170,000	29,170,000	29,170,000	29,170,000
MLGW Citizen's Assistance - Grants	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Family Safety Center of Memphis and Shelby County	250,000	250,000	250,000	250,000	250,000
RBC Training/Certification Program	4,650	4,650	4,650	4,650	4,650
EDGE	4,030,000	4,030,000	4,030,000	4,030,000	4,030,000
Social Services Administration	89,537	89,537	89,537	89,537	89,537
MHA/HCD Community Development Projects	157,000	157,000	157,000	157,000	157,000
Urban Art	150,000	150,000	150,000	150,000	150,000
Juvenile Intervention and Faith-Based Follow Up (JIFF)	250,000	250,000	250,000	250,000	250,000
Middle Income Housing	500,000	500,000	500,000	500,000	500,000
Contr Assist Prog/Bonding	4,650	4,650	4,650	4,650	4,650
Black Business Association	300,000	300,000	300,000	300,000	300,000
Convention Center	2,659,509	2,659,509	2,659,509	2,659,509	2,659,509
Professional Services	478,371	478,371	478,371	478,371	478,371
Ambassador's Fellowship Pay	3,337,629	3,337,629	3,337,629	3,337,629	3,337,629
Innovate Memphis	330,500	330,500	330,500	330,500	330,500
Exchange Club	75,000	75,000	75,000	75,000	75,000
Life Line to Success	75,000	75,000	75,000	75,000	75,000

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Shelby County School Mixed Drink Proceeds	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
2015 Shelby County School Settlement	1,333,335	1,333,335	1,333,335	1,333,335	1,333,335
The 800 Initiative	500,000	500,000	500,000	500,000	500,000
River Parks Docking	600,000	600,000	600,000	600,000	600,000
Total Grants and Subsidies	\$ 67,785,544	\$ 66,785,544	\$ 66,785,544	\$ 66,785,544	\$ 66,785,544
INVENTORY					
Inventory Purchases	\$ 117,793	\$ 117,793	\$ 117,793	\$ 117,793	\$ 117,793
Food Inventory	261,798	261,798	261,798	261,798	261,798
Total Inventory	\$ 379,591				
EXPENSE RECOVERY					
Expense Recovery - State Street Aid	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)	\$ (16,035,300)
Total Expense Recovery	\$ (16,035,300)				
SERVICE CHARGES					
Credit Card Fees - Expense	\$ 171,372	\$ 171,372	\$ 171,372	\$ 171,372	\$ 171,372
Total Service Charges	\$ 171,372				
TRANSFERS OUT					
Trans out to HUB Community Impact Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Oper Tfr Out - Library Retirement Fund	1,089,783	1,089,783	1,089,783	1,089,783	1,089,783
Total Transfers Out	\$ 1,339,783				
TOTAL EXPENDITURES	\$ 711,558,144	\$ 713,633,399	\$ 715,444,700	\$ 716,592,226	\$ 718,476,703
LOCAL TAXES					
Ad Valorem Tax - Current	\$ 258,500,000	\$ 261,084,992	\$ 263,695,856	\$ 266,332,816	\$ 268,996,128
Ad Valorem Tax - Current Sale of Receivables	7,500,000	7,575,000	7,650,750	7,727,258	7,804,530
Ad Valorem Tax Prior	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000
PILOT's	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Property Taxes Interest & Penalty	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
Bankruptcy Interest & Penalty	170,000	170,000	170,000	170,000	170,000
Interest & Penalty - Sale of Tax Rec	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Special Assessment Tax	598,000	598,000	598,000	598,000	598,000
Local Sales Tax	115,624,304	116,202,424	116,783,432	117,367,352	117,954,192
Tourism Development Zone Local Sales	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Alcoholic Beverage Inspection Fee	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Beer Sales Tax	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000
Gross Rec Business Tax	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
"Interest, Penalties & Commission"	200,000	200,000	200,000	200,000	200,000

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Business Tax Fees	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Mixed Drink Tax	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Excise Tax	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
State Apportionment TVA	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
Franchise Tax - Telephone	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Cable TV Franchise Fees	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
Fiber Optic Franchise Fees	1,515,000	1,515,000	1,515,000	1,515,000	1,515,000
Misc Franchise Tax	850,000	850,000	850,000	850,000	850,000
Misc Tax Recoveries	500,000	500,000	500,000	500,000	500,000
MLGW Pipeline	267,765	267,765	267,765	267,765	267,765
Total Local Taxes	\$ 465,525,056	\$ 468,763,168	\$ 472,030,816	\$ 475,328,192	\$ 478,655,616

STATE TAXES

State Income Tax	\$ 5,500,000	\$ 0	\$ 0	\$ 0	\$ 0
State Sales Tax	57,824,304	58,402,544	58,986,572	59,576,436	60,172,204
Telecommunication Sales Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State Shared Beer Tax	315,000	315,000	315,000	315,000	315,000
Alcoholic BeverageTax	375,000	375,000	375,000	375,000	375,000
Spec Petroleum Product Tax	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Total State Taxes	\$ 66,314,304	\$ 61,392,544	\$ 61,976,572	\$ 62,566,436	\$ 63,162,204

LICENSES AND PERMITS

Liquor By Ounce License	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000
Taxi Drivers License	20,500	20,500	20,500	20,500	20,500
Gaming Pub Amus Perm Fee	15,000	15,000	15,000	15,000	15,000
Wrecker Permit Fee	16,000	16,000	16,000	16,000	16,000
Misc Permits	70,000	70,000	70,000	70,000	70,000
Beer Application	60,000	60,000	60,000	60,000	60,000
Auto Registration Fee	12,900,000	12,900,000	12,900,000	12,900,000	12,900,000
Dog License	250,000	250,000	250,000	250,000	250,000
County Dog License Fee	100,000	100,000	100,000	100,000	100,000
Beer Permit Privilege Tax	145,000	145,000	145,000	145,000	145,000
Sidewalk Permit Fees	88,000	88,000	88,000	88,000	88,000
Total Licenses and Permits	\$ 13,879,500				

FINES AND AND FORFEITURES

Court Fees	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000
Court Costs	5,750,000	5,750,000	5,750,000	5,750,000	5,750,000
Fines & Forfeitures	4,845,000	4,845,000	4,845,000	4,845,000	4,845,000
Seizures	100,000	100,000	100,000	100,000	100,000
Beer Board Fines	100,000	100,000	100,000	100,000	100,000
Library Fines & Fees	350,000	350,000	350,000	350,000	350,000

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Delinquent Collection Fees	100,000	100,000	100,000	100,000	100,000
Vacant Property Registration Fee	75,000	75,000	75,000	75,000	75,000
Arrest Fees	125,000	125,000	125,000	125,000	125,000
DUI BAC Fees	2,400	2,400	2,400	2,400	2,400
Sex Offender Registry Fees	93,000	93,000	93,000	93,000	93,000
Total Fines and and Forfeitures	\$ 16,290,400				

CHARGES FOR SERVICES

Tax Sales Attorney Fees	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000
Subdivision Plan Inspection Fee	170,000	170,000	170,000	170,000	170,000
Misc Inspection Fees	1,565,000	1,565,000	1,565,000	1,565,000	1,565,000
Street Cut Inspection Fee	250,000	250,000	250,000	250,000	250,000
Traffic Signals	200,000	200,000	200,000	200,000	200,000
Parking Meters	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Signs-Loading Zones	15,000	15,000	15,000	15,000	15,000
Arc Lights	4,000	4,000	4,000	4,000	4,000
Wrecker & Storage Charges	650,000	650,000	650,000	650,000	650,000
Shelter Fees	200,000	200,000	200,000	200,000	200,000
Ambulance Service	22,500,000	22,500,000	22,500,000	22,500,000	22,500,000
Parking	477,147	477,147	477,147	477,147	477,147
Senior Citizen's Meals	75,000	75,000	75,000	75,000	75,000
Concessions	1,673,125	1,673,125	1,673,125	1,673,125	1,673,125
Golf Car Fees	1,167,016	1,167,016	1,167,016	1,167,016	1,167,016
Pro Shop Sales	179,500	179,500	179,500	179,500	179,500
Green Fees	1,629,962	1,629,962	1,629,962	1,629,962	1,629,962
Softball	28,000	28,000	28,000	28,000	28,000
Ballfield Permit	18,000	18,000	18,000	18,000	18,000
Class Fees	42,000	42,000	42,000	42,000	42,000
Rental Fees	2,363,282	2,363,282	2,363,282	2,363,282	2,363,282
MLG&W Rent	2,400	2,400	2,400	2,400	2,400
Rent Of Land	201,238	201,238	201,238	201,238	201,238
Police Special Events	700,000	700,000	700,000	700,000	700,000
After School Camp	500	500	500	500	500
Parking Lots	420,000	420,000	420,000	420,000	420,000
Outside Revenue	149,400	149,400	149,400	149,400	149,400
Tow Fees	600,000	600,000	600,000	600,000	600,000
HCD- Docking Fees	600,000	600,000	600,000	600,000	600,000
Easements & Encroachments	65,000	65,000	65,000	65,000	65,000
Total Charges for Services	\$ 37,670,568				

USE OF MONEY AND PROPERTY

Interest on Investments	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
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Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Net Income/Investors	700,000	700,000	700,000	700,000	700,000
State Litigation Tax Commission	120,000	120,000	120,000	120,000	120,000
Total Use of Money and Property	\$ 3,320,000				
FEDERAL GRANTS					
Federal Grants - Others	\$ 5,031,114	\$ 5,031,114	\$ 5,031,114	\$ 5,031,114	\$ 5,031,114
Total Federal Grants	\$ 5,031,114				
INTERGOVERNMENTAL REVENUES					
International Airport	\$ 4,060,231	\$ 4,060,231	\$ 4,060,231	\$ 4,060,231	\$ 4,060,231
MATA	6,700,000	6,700,000	6,700,000	6,700,000	6,700,000
Total Intergovernmental Revenues	\$ 10,760,231				
OTHER REVENUES					
Anti-Neglect Enforcement Program	\$ 1,258,659	\$ 1,258,659	\$ 1,258,659	\$ 1,258,659	\$ 1,258,659
Property Insurance Recoveries	267,998	267,998	267,998	267,998	267,998
Rezoning Ordinance Publication Fees	10,000	10,000	10,000	10,000	10,000
Sale Of Reports	285,423	285,423	285,423	285,423	285,423
Local Shared Revenue	695,956	695,956	695,956	695,956	695,956
City of Bartlett	1,034,000	1,034,000	1,034,000	1,034,000	1,034,000
Utility Warranty Program	500,000	500,000	500,000	500,000	500,000
Miscellaneous Income	1,223,349	1,223,349	1,223,349	1,223,349	1,223,349
Sewer Fund Cost Allocation	1,075,000	1,075,000	1,075,000	1,075,000	1,075,000
Miscellaneous Auctions	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Fire - Misc Collections	25,000	25,000	25,000	25,000	25,000
Cash Overage/Shortage	30	30	30	30	30
Donated Revenue	106,000	106,000	106,000	106,000	106,000
Corporate Sponsorship	83,500	83,500	83,500	83,500	83,500
Grant Revenue - Library	17,000	17,000	17,000	17,000	17,000
Miscellaneous Revenue	44,868	44,868	44,868	44,868	44,868
Mow to Own Program - Program Fees	5,850	5,850	5,850	5,850	5,850
Total Other Revenues	\$ 8,382,633				
TRANSFERS IN					
In Lieu Of Taxes-MLGW	\$ 63,000,000	\$ 63,000,000	\$ 63,000,000	\$ 63,000,000	\$ 63,000,000
In Lieu Of Taxes-Sewer	9,132,716	9,132,716	9,132,716	9,132,716	9,132,716
Oper Tfr In - State Street Aid	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Oper Tfr In - Solid Waste Fund	1,065,177	1,065,177	1,065,177	1,065,177	1,065,177
Oper Tfr In - Misc Grants Fund	30,000	30,000	30,000	30,000	30,000
Oper Tfr In - Hotel/Motel Fund	38,000	38,000	38,000	38,000	38,000
Oper Tfr In - Sewer Operating/CIP	1,737,164	1,737,164	1,737,164	1,737,164	1,737,164

Five Year Budget Projection *(continued)*

Expenditure Types	FY 2020 Adopted	FY2021 Projection	FY2022 Projection	FY2023 Projection	FY2024 Projection
Oper Tfr In - Metro Alarm	1,705,000	1,705,000	1,705,000	1,705,000	1,705,000
Oper Tfr In - Storm Water	106,518	106,518	106,518	106,518	106,518
Oper Tfr In - Unemployment Fund	900,000	900,000	900,000	900,000	900,000
Oper Tfr In - Fleet Management	3,000,000	1,000,000	500,000	500,000	500,000
Total Transfers In	\$ 83,214,576	\$ 81,214,575	\$ 80,714,575	\$ 80,714,575	\$ 80,714,575
TOTAL REVENUES	\$ (710,388,410)	\$ (706,704,757)	\$ (710,056,394)	\$ (713,943,644)	\$ (717,866,846)
NET EXPENDITURES	\$ (1,169,734)	\$ (6,928,642)	\$ 5,388,306	\$ 2,648,582	\$ 609,857

FIVE YEAR BUDGET PROJECTION



APPENDIX

This Appendix includes a glossary of terms and acronyms that are used throughout this book.

Glossary & Acronyms

A

AAM. American Association of Museums

AED. Automatic External Defibrillator

ADA. American Disabilities Act

AaLS. Advanced Life Support

APCO. Association of Public Safety Communications Officials

ACCRUAL ACCOUNTING. The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place, in whole or in part, in another accounting period.

ALCOHOL COMMISSION. Consists of nine members appointed by the Mayor. These members are empowered to make such rules and regulations consistent with state law.

ALLOCATION. Planned expenditures and funding sources approved in the CIP for specific projects.

ANTI-NEGLECT ORDINANCE. An ordinance which requires the City to monitor the existence of derelict and abandoned buildings and to track owners of abandoned properties and issue fines.

APPROPRIATION. A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ATTRITION. Used to quantify anticipated personnel cost reductions due to the lapsed time between when a funded position becomes vacant and is filled.

AUDIT. An official inspection of an individual's or organization's accounts, typically by an independent body.

AUTHORIZED COMPLEMENT. Total number of positions that a division may fill. Due to attrition they may not be funded for the full fiscal year.

B

BALANCED BUDGET. A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BDC. Business Development Center

BLS. Basic Life Support

BOND. A fixed income investment in which an investor loans money to government, which borrows the funds for a defined period at a variable or fixed interest rate. Bonds are used by municipalities, states, and sovereign governments to raise money and finance a variety of projects and activities. Owners of bonds are debt holders, or creditors, of the issuer.

BUDGET. An annual financial plan to allocate resources in order to achieve the city's goals. Must be submitted to Council by the third Tuesday in April and approved prior to July 1.

C

CAFR. Comprehensive Annual Financial Report. A report that reflects the financial position of the funds and account groups of the City of Memphis and the result of operations for a year. The report also provides information on the economic condition of the city.

CCE. Construction Code Enforcement

CDBG. Community Development Block Grant
The U.S. Department of Housing and Urban Development provides CDBG funds to the Division of Housing and Community Development for programs that eliminate slum and blight from a community and for economic and residential development activities that benefit low and moderate-income residents of the city.

CDC. Centers for Disease Control and Prevention

CE. Continuing Education

CFS. Calls for Service

CIP. Capital Improvement Program. Adopted plan of public improvements, scheduled on a priority basis, for the current fiscal year and the succeeding four years, including estimated costs and funding sources.

C.L.E. Continuing Legal Education Credits

CLERB. Citizens' Law Enforcement Review Board

CO-ACT. Community Action. Mini-precincts based within the community.

CSFP. Commodity Supplemental Food Program

CAPITAL IMPROVEMENT BUDGET. The first fiscal year allocations of CIP and reprogrammed allocations from prior year's CIP.

CAPITAL REPLACEMENT BUDGET. Adopted program for replacement of vehicles and equipment.

CHARGES FOR SERVICES. Fees received from fee-based public services.

CITIZENS POLICE ACADEMY. Training session that citizens can attend so they will have a better understanding of policing.

COMMUNITY BASED POLICING. A cooperative effort and communication between citizens and police officers in order to keep their community safe.

COUNTY ASSESSOR. Appraises all real and personal property in Shelby County and maintains the necessary data to provide the taxing jurisdictions with the certified assessments and any changes made as prescribed by Tennessee Code Annotated.

COUNTY TRUSTEE. State constitutional office, the banker, principal tax collector, and revenue agent for all of Shelby County Government.

D

DOT. Department of Transportation. Agency designated to oversee all areas of transportation.

DRA. Depot Redevelopment Agency

DRS. Department of Regional Services

DEBT SERVICE FUND. Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

DIVISION. A major unit of the City designated by the type of service provided.

DEPRECIATION. The decrease in the value of physical assets due to use and passage of time.

DEBT SERVICE. The payments of principal and interest on loans, notes, and bonds.

DOWN PAYMENT ASSISTANCE. Program that provides down payment and closing cost grants up to \$3,500 for qualified low and moderate-income home buyers in the Memphis City limits.

E

E.A.P. Employee Assistance Program. Program to assist employees with medical, mental, or personal problems.

EEOC. Equal Employment Opportunity Commission

EMD. Emergency Medical Dispatching. A system where fire dispatchers are trained and certified to give lifesaving instructions to citizens who call and request ambulance service.

EMS. Emergency Medical Services

Fire service center that provides emergency lifesaving procedures and pre-hospital care to the sick and injured.

EMT. Emergency Medical Technician. Job classification licensed by the State. First responder to emergencies. Provide basic first aid care to the sick and injured before the paramedics arrive on the scene.

ESL. English as a Second Language

ECONOMIC DEVELOPMENT LOANS. Small business loan program that provides gap financing and economic opportunities for qualified Memphis businesses. The City will lend 20% or a maximum of \$250,000 for each business.

ENTERPRISE FUNDS. Funds are used to account for the acquisition, operation and maintenance of the City's facilities and services which are entirely or predominantly self-supported by user charges or where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENSE RECOVERIES. Funds that are paid to a division after work is performed for another City division.

F

FA. False Alarms

FEMA. Federal Emergency Management Association

FF. Fire Fighter

FHA. Federal Housing Authority
Provides low interest loans for home buyers.

FIDUCIARY FUND. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government.

FIRE Act. Fire Investment and Response Enhancement Act.

FLSA. Fair Labor Standards Act. A federal law that governs the payment of minimum wage, overtime rates, compensatory time, record keeping of hours worked, and other criteria relating to wages and hours of work for non-exempt employees, including government employees.

FMLA. Family and Medical Leave Act. An Act which states that eligible employees shall be entitled to a total of 12 work weeks of leave during any 12-month period for health-related reasons for the employee or their family.

FMZ. Fire Management Zone

FTE. Full Time Equivalent

FISCAL YEAR. A period of consecutive months designated as the budget year. The City's fiscal year is from July 1 to June 30.

FUNDED STAFF LEVEL. Number of full-time positions funded in the budget.

G

GFOA. Government Finance Officers Association. The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906.

GMAQ. Greater Memphis Association for Quality

G.O. BONDS. General Obligation Bonds that are backed by the full faith and credit and unlimited taxing power of the City.

G.R.E.A.T. Gang Resistance Education and Training Federal grant received by the Police Division.

GENERAL FUND. The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GOALS AND OBJECTIVES. Service center defined measurable activities to be completed within the current budget.

GOLF SURCHARGE. User fees collected to pay for the maintenance of the city's golf courses.

GOVERNMENTAL FUND. This is where the bread-and-butter services can be found—police, fire, social services, sanitation, and so on. There are five types of governmental funds:

- The **General fund** is a government's basic operating fund and accounts for everything not accounted for in another fund.
- **Special revenue funds** are intended to be used to report specific revenue sources that are limited to being used for a purpose, such as transportation aid.
- **Debt service funds** account for the repayment of debt. If a government is accumulating resources for making debt service payments, it should report them in a debt service fund.
- **Capital projects funds** account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.
- **Permanent funds** account for resources that cannot be expended, but must be held in perpetuity. Generally, these resources are invested and a government may

spend the earnings, often for a purpose specified by the provider of the resources.

H

Haz Mat. Hazardous Materials

HCD. Housing and Community Development
A division in the City of Memphis responsible for Systematic Code Enforcement and Housing and Economic Development.

HUD. Housing and Urban Development

I

ICS. Incident Command System

IN SERVICE TRAINING. State funds which are provided to police officers and fire fighters that complete a minimum of 40 hours of coursework each year.

INTERNAL SERVICE FUNDS. Used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis.

L

LEPC. Local Emergency Planning Committee

LEGAL LEVEL. The numbered organizational level at which an operating budget has been adopted by Council.

LOCAL SHARED REVENUE. Revenue received from Shelby County Government.

LOUDERMILL. Supreme Court decision that stated when termination is considered as an end result, the following procedures must be used:

- (a.) The employee's division will investigate the facts of the matter.
- (b.) The employee will be given notice of the charges and an opportunity to be heard by the employee's division director.
- (c.) Termination for just cause can then occur, if warranted.

M

MAJOR FUND. Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund

may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MBOC. Minority Business Opportunity Committee

MCVB. Memphis Convention & Visitor's Bureau

M.F.D. Memphis Fire Department

M.H.A. Memphis Housing Authority

MMI. Memphis Museums, Inc.

MOU. Memorandum of Understanding

M.P.A. Memphis Police Association

M.P.D. Memphis Police Department

M/WBE. Minority/Women Business Enterprise

MATA. Memphis Area Transit Authority. MATA has the authority to supervise the operations of the City's transit system. This system is managed by a private firm hired by MATA. MATA is funded by a combination of user fees, federal and state grants, and the City. MATA's annual budget, rates and fares are approved by the City Council.

MLG&W. Memphis Light, Gas and Water. City owned utility that provides electricity, gas, and water to citizens of Shelby County, Tennessee. MLG&W is managed by its President and a five-member Board of Commissioners who are nominated by the City Mayor and approved by the City Council. MLG&W's annual budget and rates require the approval of the City Council.

MODIFIED ACCRUAL ACCOUNTING. Under this basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

N

NASA. National Aeronautics and Space Administration

NFPA. National Fire Protection Association
An organization devoted to the promotion of fire safety and awareness.

NON-MAJOR FUND. Non-major funds should be reported in the aggregate in a separate column. Internal service funds also should be reported in the aggregate in a separate column on the proprietary fund statements.

NP/CRA. Neighborhood Planning / Community Redevelopment Agency

NPDES. National Pollutant Discharge Elimination System. Federal law requires the City to apply for a permit, which

indicates approval, for the drainage system design and the monitoring of the system.

NYSC. National Youth Sports Coach Association

NEIGHBORHOOD WATCH. A group of neighbors who form an organization to assist each other in providing for the security of their homes by observing strangers and unusual occurrences in the area.

O

OJI. On The Job Injury

OON. Office of Nursing

OSHA. Occupational Safety and Health Administration
Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

P

PART 1 CRIMES/OFFENSES. Crimes of a serious nature such as homicide, rape, robbery, aggravated assault, burglary, larceny theft, and arson.

PERFORMANCE-BASED-BUDGETING. A budgeting method that ties future allocations of resources to past performance.

PERFORMANCE MEASURES. Data collected to determine how well a service center is achieving its goals and objectives.

PILOT. Pay In Lieu of Taxes

PM. Preventative Maintenance

POLICE SUB-STATION. Geographic sub-division of a precinct.

PPO/POS. Preferred Provider Organization/ Point of Service

PRECINCT. Geographic sub-division of the Police Division.

PROPERTY TAX RATE. The property tax rate is set by an ordinance. The rate, established by ordinance, that is charged to citizens. Property taxes pay for a significant part of the services provided to the Citizens of Memphis.

PROPRIETARY FUND. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves.

PST's. Police Service Technicians. Entry level position for police training. They respond to minor traffic accidents and issue parking tickets.

R

REPROGRAMMED. CIP allocations which have not been appropriated that are carried forward to the next fiscal year.

RESERVE OFFICERS. Citizens trained by the Police Division, who work 20 hours a month and serve in an officer capacity when full time officers are not available.

S

SCBA. Self Contained Breathing Apparatus Equipment used by firefighters to provide oxygen and eliminate smoke inhalation.

SCCB. Shelby County Conservation Board Parks legal level responsible for the maintenance of parks in Shelby County and Orgill Golf Course. Costs are reimbursed by Shelby County Government.

SLM. Spanish Language Materials

SOP. Standard Operating Procedure Guidelines set by the service center

SERVICE CENTER. A sub-unit or cost center of a division.

SKYBOXES. Provide luxurious accommodations for spectators at Liberty Bowl Memorial Stadium events.

SPECIAL OPERATIONS RESPONSE TEAM (SORT). The SORT team responds to a wide variety of emergency incidents, including the hazardous materials and high rise/rope rescue. These specialized skills provide this group of dedicated firefighters with the expertise to combat impossible odds to protect individuals from harm.

SPECIAL REVENUE FUND. Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STEP. Support and Training for Exceptional Parents.

T

TCA. Tennessee Code Annotated

TCP. Traffic Control Plan

TN-TF1. Tennessee Task Force 1

T.Q.S. Total Quality Service

T.V.A. Tennessee Valley Authority

TELE-SERVE. A reporting system that frees officers from non-violent report calls so they can focus on more violent offenses. Citizens can make minor criminal reports by telephone, which reduces call volume and response times.

TRUNKED RADIO SYSTEM. A radio system that will provide unlimited frequencies and in emergency situations various city agencies can communicate with each other.

U

UCA. Uniform Certification Agency

UNION ARTICLES OF AGREEMENT. A negotiated agreement between the City and bargaining units regarding policies and procedures.

V

VFC. Vaccines for Children

W

WIC. Women, Infants and Children

WMD. Weapons of Mass Destruction

W.O. Work Order

Memphis
has
Momentum



